REPORTS

ON THE

OPERATIONS IN CONNECTION WITH THE INCOME TAX

IN THE

BOMBAY PRESIDENCY

FOR THE YEAR 1896-97.

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No. 3589 OF 1897.

From

F. S. P. LELY, ESQUIRE, I.C.S.,
Commissioner, Northern Division ;

To

THE SECRETARY TO GOVERNMENT,
Financial Department,
Bombay.

Ahmedabad, 20th August 1897.

SIR,

I have the honour to submit the Annual Report on the working of the Income Tax Act in the districts of the Northern Division, including Deesa, for the year 1896-97, together with the reports, as per margin, of the Collectors and the Cantonment Magistrate, Deesa. The following returns, compiled in my office, are appended :—

Ahmedabad Collector's No. 2160, dated 22nd July 1897, with accompaniments.
Pálanpur Superintendent's No. 2410, dated 27th June 1897, with accompaniments.
Kaira Collector's No. 2730, dated 15th July 1897, with accompaniments.
Panch Mahál Collector's No. 2631, dated 30th June 1897, with accompaniments.
Broach Collector's No. 2156, dated 3rd July 1897, with accompaniments.
Surat Collector's No. 2429, dated 30th June 1897, with accompaniments.
Do. No. 2430, do. do.
Thána Collector's No. 4292, dated 17th June 1897, with accompaniments.

Return No. III.—Statement showing the collections under the Act.

Return No. IV.—Statement showing the original and final demands and uncollected balances of sums due.

Return No. V.*—Classified statement of the incomes on which the tax was collected.

Return No. VI.—Statement of expenditure incurred in the assessment and collection of the tax.

Return No. VII.—Statement showing the total assessment and collections in each táluka of the districts in the Northern Division.

2. Returns Nos. I and II will be submitted direct by the Accountant General.

3. Returns Nos. III, IV and V agree with each other in the manner required by Government, *i.e.*, the amount shown in column 22 of Return III equals that shown in column 20 of Return IV ; the latter agrees with Return V under each part, penalties being excluded.

4. I append a statement (Appendix A) showing the collections brought on to the books of the Accountant General and those shown by the Collectors in their returns with a memorandum explaining the differences in the two sets of figures.

Administration.

5. The assessment lists were, as usual, drawn up by the Mámlatdárs and Mahálkaris for their respective charges, except in the cities of Ahmedabad, Broach and Surat, where the lists were prepared by Huzúr Deputy Collectors. In the Cantonment of Deesa this duty was performed by the Cantonment Magistrate. In framing the assessments the basis worked upon was the final demand of the previous year supplemented by fresh inquiries made by the local officers. The lists for tálukas and mahál were carefully scrutinized, first by the Assistant and Deputy Collectors in charge of the sub-divisions, and subsequently, along with those for the cities of Ahmedabad, Broach and Surat, by the Collectors before submission to the Commissioner for sanction to their publication under Government Resolution No. 3058, dated 1st September 1893. They seem to have been generally prepared with care, judging from the small percentage of reductions in consequence of successful petitions.

* Not printed.

Revision.

6. The powers of revision under Section 25 of the Act in the cities of Ahmedabad and Surat and the Deesa Cantonment were, as heretofore, exercised by the assessing officers themselves and by the Huzúr Deputy Collectors in the town of Kaira, in the city of Broach and in some of the villages of the Sálsetle Táluka in the Thána District. Elsewhere these powers were exercised by the Assistant and the Deputy Collectors in charge of tálukas.

Supervision.

7. *The general supervision under Section 27 of the Act was, as usual, exercised by the Collectors of districts, who have been appointed Commissioners under that section. Fifty-six appeals were preferred to the Commissioners as compared with seventy-three in the preceding year.*

From the figures given in the margin it will be observed that, while the number of appeals in Ahmedabad rose from 12 to 18, there was an appreciable decline in Kaira, Broach and Surat. In Thána 4 appeals were made against 1 in the previous year. It may be added that the latter appeal was through misunderstanding not included by the Collector in Return No. IV last year. There were no appeals in the Panch Maháls. All the appeals were heard before the close of the year and, except in a few cases, in Ahmedabad and Surat the assessments were upheld.

District.	1896-97.	1895-96.
Ahmedabad ...	18	12
Kairá	1	4
Broach	16	8
Surat	17	28
Thána	4	1
Total ...	56	73

Original Demand.

8. The original demand for the year under report amounted to Rs. 456,256 from 16,477 assessees, against Rs. 4,62,640 from 16,963 assessees in the preceding year, showing a decrease of Rs. 6,384 in the demand and of 486 in the number of assessees.

9. After deducting the sum of Rs. 30,366 reduced on successful petitions of objection, the final demand stood at Rs. 4,25,890; adding Rs. 173 on account of penalties and Rs. 5,830 on account of arrears of the previous year, the total amount for collection was Rs. 4,31,893 or Rs. 909 more than in 1895-96. Of this amount Rs. 4,20,345 were paid into the treasury, but Rs. 1,013 were subsequently refunded to successful objectors, and the net collections therefore amounted to Rs. 4,19,332. A balance of Rs. 12,561 remained outstanding at the close of the year. The subjoined table gives for each district the details of the original and final demands, the collections and the balances :—

District.	Original Demand.		Final Demand.						
			I.—Salaries.		II.—Companies.		III.—Securities.	IV.—Other sources of Income.	
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Amount.	Number.	Amount.
		Rs.		Rs.		Rs.	Rs.		Rs.
Ahmedabad	5,453	1,90,793	175	6,316	23	24,350	493 (48 assessees).	4,786	1,43,758
Deesa	127	2,466	3	29	...	...	.....	122	2,368
Kaira	3,213	76,512	51	894	...	...	.....	2,977	71,505
Panch Maháls... ...	730	14,122	8	96	...	...	.....	682	12,461
Broach	1,760	47,853	97	2,142	5	2,641	.....	1,578	40,754
Surat	3,444	86,198	72	1,715	2	1,508	188 (67 assessees).	3,165	79,146
Thána	1,750	38,312	15	334	...	...	.....	1,644	35,192
Total ...	16,477	4,56,256	421	11,526	30	28,499	681 (115 assessees).	14,954	3,85,184

District.	Final Demands—*continued.*				Arrears of previous year.	Grand Total.	Gross Collections.	Refunds.	Net Collections.	Balance outstanding, including amount written off and remitted.	Remarks.
	Total.		Penalties.								
	Number.	Amount.	Number.	Amount.							
		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Ahmedabad	5,032	1,74,917	71	36	4,014	1,78,967	1,71,985	487	1,71,498	7,469	
Deesa	125	2,397	13	6	18	2,421	2,358	...	2,358	63	
Kaira	3,028	72,399	...	...	68	72,467	72,125	197	71,928	539	
Panch Mahálś... ...	690	12,557	...	...	203	12,760	12,891	216	12,675	85	
Broach...	1,680	45,537	72	60	254	45,851	45,535	...	45,535	316	
Surat	3,306	82,557	...	...	934	83,491	81,319	67	81,252	2,239	
Thána	1,659	35,526	19	71	339	35,936	34,132	46	34,086	1,850	
Total ...	15,520	4,25,890	175	173	5,830	4,31,893	4,20,345	1,013	4,19,332	12,561	

10. As compared with the figures of the previous year there is a decrease of Rs. 1,067 in the final demand under Part I, and it is chiefly contributed by Ahmedabad, Broach and Surat. Under Part II (Companies) there is an increase of Rs 6,217, which is principally due to three more cotton mills having been taxed during the year under report in Ahmedabad. The small decrease under Part III (Securities) does not call for any remark.

11. The original and final demands under Part IV (Other sources of income) as compared with the corresponding figures of the previous year, are shown in the subjoined table :—

District.		Original Demand.		Final Demand.	
		No.	Amount.	No.	Amount.
			Rs.		Rs.
Ahmedabad	1895-96 ...	5,484	1,65,049	4,954	1,46,721
	1896-97 ...	5,205	1,59,357	4,786	1,43,758
		—279	—5,692	—168	—2,963
Deesa	1895-96 ...	124	2,441	121	2,384
	1896-97 ...	124	2,437	122	2,368
		...	—4	+1	—16
Kaira	1895-96 ...	3,261	77,988	3,057	72,287
	1896-97 ...	3,162	75,618	2,977	71,505
		—99	—2,370	—80	—782
Panch Mahálś	1895-96 ...	724	14,654	688	12,629
	1896-97 ...	722	14,026	682	12,461
		—2	—628	—6	—168
Broach	1895-96 ...	1,671	44,898	1,587	40,984
	1896-97 ...	1,658	43,070	1,578	40,754
		—13	—1,828	—9	—230
Surat	1895-96 ...	3,299	83,174	3,216	80,126
	1896-97 ...	3,303	82,787	3,165	79,146
		+4	—387	—51	—980
Thána	1895-96 ...	1,764	37,653	1,691	35,553
	1896-97 ..	1,735	37,978	1,644	35,192
		—29	+325	—47	—361
Total ...	1895-96 ...	16,327	4,25,857	15,314	3,90,684
	1896-97 ...	15,909	4,15,273	14,954	3,85,184
		—418	—10,584	—360	—5,500

12. In the aggregate there was a decline in the amount of the tax and the number of assessees both in the *Original and Final demands.* The decrease in the final demands in Ahmedabad, Kaira and Surat is appreciable, and is generally ascribed to the slackness of trade. In Surat, the Income Tax Collector notes as special causes loss in cotton and silver speculations, fluctuations of exchange, fires, and depression of trade with Burmah and other places. In Ahmedabad, Mr. Gibb says that while the village trader pays his due in full, the majority of the rich traders of Ahmedabad get off with much less than they ought to pay. Generally speaking, the larger the place, the better the chances of getting off payment of the tax. The fluctuations in the other districts are slight and call for no remark.

13. The following table gives for each district details as to the number of persons originally assessed, the number of petitions of objections made against the original assessments, percentage of petitions to assessees, the percentage of reductions on objections and the incidence of the tax :—

District.	Number of Persons originally assessed.	Number of Objection Petitions.	Percentage of Petitions to Assessees.	Percentage of reductions on objections.	Incidence of the Tax under Parts I, II, III, and IV.						
					Population of the District.	Per head of Population.			Per head of Tax-payer.			Number of Persons to one Tax-payer.
						Rs.	a.	p.	Rs.	a.	p.	
Ahmedabad	5,453	2,306	42·3	8·3	9,21,712	0	3	0	34	12	2	183
Deesa	127	12	9·4	2·8	8,765	0	4	4	19	2	10	70
Kaira	3,213	1,374	42·8	5·4	8,71,589	0	1	4	23	14	7	288
Panch Mahâls ...	730	230	31·5	11·1	3,13,417	0	0	8	18	3	2	454
Broach	1,760	867	49·3	4·8	3,41,490	0	2	2	27	1	8	203
Surat	3,444	841	24·4	4·2	6,49,989	0	2	1	24	15	7	197
Thâna	1,750	346	19·8	7·3	8,19,580	0	0	8	21	6	7	494
Total ...	16,477	5,976	36·3	6·7	39,26,542	0	1	9	27	7	1	253

14. There is a slight rise in the percentage of petitions of objections to assessees, the percentage being 36·3 against 35·8 in the previous year. Altogether 5,976 appeals were made—5,920 to the Revising Officers under Section 25, and 56 to the Commissioners under Section 27. In the Panch Mahâls, Kaira and Surat districts the proportion of objections rose by 4·2, 3 and 2·6 per cent. respectively; but this increase was not accompanied in the Panch Mahâls and Kaira by larger reductions; on the contrary the reductions represented 11·1 and 5·4 per cent. of the total assessments against 13·7 and 7·2 respectively in the preceding year. The decrease in the percentage of reductions in the Panch Mahâls is satisfactory, but it is still comparatively high. In Surat the percentage of reductions rose from 3·5 to 4·2. In Ahmedabad, Deesa, Broach and Thâna there was a decrease in the percentage of objections; while the percentage of reductions also shows a falling off, except in Thâna and Deesa, where it rose slightly.

15. The average incidence of the tax per head of population was the same as last year, *viz.*, 1 anna and 9 pies; but the incidence per head of assessees has risen from 26-11-7 to 27-7-1 owing to the decrease in the number of tax-payers.

16. The subjoined table exhibits the variations in each class under Part IV in consequence of revision :—

Class.	Ahmedabad.		Deesa.		Kaira.		Panch Mahâls.	
	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I ...	2,041	...	10	...	1,021	...	130	10
II ...	1,095	...	5	...	300	...	90	...
III ...	420	...	...	...	460	...	180	...
IV ...	672	...	28	...	364	...	56	84
V ...	735	...	...	...	455	...	210	35
VI ...	420	...	...	...	...	126	210	...
VII ...	1,085	...	...	...	13	...	117	...
VIII ...	3,512	...	26	...	942	...	26	20
IX ...	1,087	...	...	...	634	...	440	...
X ...	474	...	...	...	50	...	...	266
XI ...	...	137	...	...	...	...	521	...
XII ...	...	1,041	...	...	...	...	...	...
XIII ...	2,371	...	...	...	...	...	...	...
XIV ...	2,865	...	...	...	...	...	...	...
XV ...	...	...	...	...	...	...	...	...
Total ...	16,777	1,178	69	...	4,239	126	1,980	415
Net reduction.	—15,599		—69		—4,113		—1,565	

Class.	Broach.		Surat.		Thána.		Total.	
	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I ...	300	70	540	20	400	90	4,442	190
II ...	405	15	390	...	360	15	2,645	30
III ...	300	40	520	...	160	40	2,040	80
IV ...	140	252	196	28	140	112	1,596	476
V ...	455	35	210	35	245	...	2,310	105
VI ...	168	210	336	...	378	42	1,512	378
VII ...	211	52	137	172	389	...	1,952	224
VIII ...	391	...	887	...	676	...	6,460	20
IX ...	359	...	380	...	498	161	3,398	161
X ...	261	...	300	...	...	...	1,085	266
XI ...	...	...	...	...	...	...	521	137
XII ...	...	...	...	...	...	...	...	1,041
XIII ...	...	...	...	...	...	...	2,371	...
XIV ...	...	...	...	...	...	...	2,865	...
XV ...	...	..	...	...	...	...	...	...
Total ...	2,990	674	3,896	255	3,246	460	33,197	3,108
Net reduction.	— 2,316		— 3,641		— 2,786		—30,089	

The table includes the results of the appeal proceedings only.

17. The total reductions amounted to Rs. 33,197 and the total enhancements to Rs. 3,108, the net reduction being Rs. 30,089 or Rs. 5,084 less than the corresponding figure of the preceding year. The net reduction in the lower classes (I to VI) amounted to Rs. 13,286 against Rs. 15,307 in the preceding year, while in the upper classes they amounted to Rs. 16,803 against Rs. 19,866. The net reductions effected in each district, as compared with those made in 1895-96, are shown in the margin. With the exception of Surat, Thána and Deesa, which show larger reductions than the previous year, all the districts exhibit an improvement. There is still much room for improvement in Ahmedabad. The decrease in the city is satisfactory and indicates more careful assessments; on the other hand there has been a substantial increase in the tálukas which has not been accounted for. In Surat the increase is mainly contributed by the city, and is due to losses sustained in the cotton business and in the timber trade by fire. No reasons have been furnished for the increase in Thána, while that in Deesa is small and calls for no remark.

District.	1896-97.	1895-96.
	Rs.	Rs.
Ahmedabad ..	15,599	18,328
Deesa	69	57
Kaira	4,113	5,701
Panch Mahálś .	1,565	2,025
Broach ...	2,316	3,914
Surat	3,641	3,048
Thána... ...	2,786	2,100
Total ...	30,089	35,173

Final Demand.

18. The final demand under all parts amounted to Rs. 4,25,890 as against Rs. 4,26,276 in the preceding year, the net decrease being Rs. 386. Taking each part separately, there was a decrease of Rs. 1,067 under Part I, to which Ahmedabad, Broach and Surat principally contributed; an increase of Rs. 6,217 under Part II, which mainly occurred in Ahmedabad, as stated in paragraph 10 above; a decrease of Rs. 36 under Part III, and a net decrease of Rs. 5,500 under Part IV. The decrease under Part IV has already been explained elsewhere.

Penalties amounting to Rs. 173 in 175 cases were inflicted against Rs. 170 in 245 cases in the previous year. In Ahmedabad Rs. 36 were levied from 71 persons on account of penalties. In Broach Rs. 60 were recovered from 72 persons who wilfully deferred the payment of the tax, though they were able to pay the same in time. In Deesa and Thána Rs. 6 and 71 were levied from 13 and 19 persons respectively. No penalty was imposed in Kaira, Panch Mahálś and Surat districts, and no difficulty was experienced there in the realization of the tax.

19. The amount of outstanding balance at the close of the year was Rs. 12,561 or 2·9 per cent. of the total amount for collection against Rs. 8,473 or 1·9 in the preceding year. The following table furnishes details for each district :—

District.	Amount outstanding.	Since collected.	Written off.	Proposed to be written off.	Pending decision of appeal.	In course of recovery.	Remarks.
Ahmedabad	7,469	5,163	1,024	...	...	1,282	
Deesa	63	...	28*	...	...	35	*Remitted, Sec. 47.
Kaira	539	...	20	...	...	519	
Panch Mahâls... ...	85	25	25	...	...	35	
Broach...	316	48	138	70	...	60	
Surat	2,239	1,138	443	210	...	448	
Thâna	1,850	...	50	...	...	1,800	
Total ...	12,561	6,374	1,728	280	...	4,179	

The above table shows that of the sum of Rs. 12,561 outstanding Rs. 6,374 have since been recovered and Rs. 1,728 written off the accounts. A further sum of Rs. 280 will have to be written off as irrecoverable, while the remaining amount of Rs. 4,179 is in course of collection.

20. *Return No. V.*—This return shows the distribution of the tax over the different sources of income brought under the operation of the Act. The distribution of the amount collected over the main heads of income and the percentage of each head on the total income for the Division are shown in the following table :—

Heads.	Amount.	Percentage on Total.
	Rs.	
I.—Salaries	11,526	2·7
II.—Companies	28,577	6·8
III.—Securities	681	0·2
IV.—Other Sources—		
(*a*) Profession	18,670	4·5
(*b*) Commerce	2,85,961	68·2
(*c*) Transport	1,147	0·3
(*d*) Trade	42,462	10·1
(*e*) Manufacture	23,456	5·6
(*f*) Property	6,678	1·6
Total Part IV ...	3,78,374	90·3
Grand Total ...	4,19,158	100·0

As usual 68 per cent. or more than half the amount of the tax collected, was paid by "commerce," while "trade" paid 10·1 per cent. against 11·4 in the preceding year.

21. Appendix B* shows the distribution by districts of the principal sources of income under Part IV. As in previous years money-lending, which is included under "commerce," paid the largest amount, *viz.* Rs. 1,66,128, out of the total of Rs. 4,19,158.

22. Return No. VI shows the expenditure incurred in the assessment and collection of the tax. It will be seen that it amounted to Rs. 2,424-7-9 as

* Not printed.

against Rs. 2,408-13-2. The greater part of the expenditure was incurred in Ahmedabad and Surat on account of small permanent establishments for the collection of the tax. In Broach, Kaira, and Thána temporary arrangements were made to help the ordinary revenue establishments. No expenditure was incurred in the Panch Mahals, where the work was entirely done by the ordinary establishment. The figures given in the statement have been verified by the Accountant General.

23. Return No. VII shows the assessment and collection of the tax in each táluka of the districts in this Division. The difference of Rs. 1,728 between the balance outstanding on the 1st April, as shown in this return and in column 21 of Return No. IV, is owing to the omission from Return No. VII of the amounts of the year under report, and the arrears of the previous year which were written off, though included in Return No. IV.

General Remarks.

24. The working of the Act during the past year may be regarded as satisfactory. The assessments appear to have been made with due care and the collections were effected without difficulty.

I have the honour to be,

Sir,

Your most obedient Servant,

F. S. P. LELY,

Commissioner, N. D.

RETURN No. III.

(RULE No. 19.)

Statement showing the Collections of the Tax under Act II of 1886 in the year 1896-97 in the Northern Division.

Class.	Amount of Income.	Salaries, Pensions, Annuities, and Gratuities paid by the Government.		Salaries, Pensions, Annuities, and Gratuities paid by Local Authorities.		Salaries, &c., paid by Companies, Public Bodies, Associations, and Private Employers. Tax levied under Section 9(1).		Tax levied under Section 9(2).		Profits of Companies.		Interest on Securities.	Other sources of Income.		Total Collection of Tax.		Penalties by Collector.	Fines by Magistrate.	Total of 17, 18 and 19.	Refunds.	Net Collections.	Remarks.
		Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
		Rs.	Rs.		Rs.		Rs.		Rs.		Rs.	Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I	500, but less than 750	...	...	97	956	65	743	63	561	1	13	130	6,279	62,725	6,505	65,128	81	...	65,209	510	64,699	
II	750 „ „ 1,000	...	...	21	340	19	221	14	232	1	17	...	2,799	42,032	2,854	42,842	51	...	42,893	150	42,743	
III	1,000 „ „ 1,250	...	...	6	137	12	271	13	302	...	...	12	1,880	37,553	1,911	38,275	18	...	38,293	43	38,250	
IV	1,250 „ „ 1,500	...	...	5	130	7	301	3	103	1	28	81	1,095	30,645	1,111	31,288	9	...	31,297	61	31,236	
V	1,500 „ „ 1,750	...	...	1	36	13	281	1	34	...	...	...	694	24,303	709	24,654	2	...	24,656	43	24,613	
VI	1,750 „ „ 2,000	...	...	1	2	3	158	1	46	...	...	...	452	18,936	457	19,142	1	...	19,143	35	19,108	
	Total I to VI	...	...	131	1,601	119	1,975	95	1,278	3	58	223	13,199	2,16,194	13,547	2,21,329	162	...	2,21,491	842	2,20,649	
		Rs.	Rs.																			
VII	2,000, but less than 2,500	...	...	7	330	15	864	5	261	3	220	188	559	30,688	589	32,551	2	...	32,553	93	32,460	
VIII	2,500 „ „ 5,000	...	...	3	347	22	1,751	11	971	4	460	127	709	59,772	749	63,428	10	...	63,438	78	63,360	
IX	5,000 „ „ 10,000	...	...	1	140	7	1,416	4	574	2	329	143	178	29,188	192	31,790	...	...	31,790	...	31,790	
X	10,000 „ „ 20,000	...	...	...	...	1	17	...	...	2	970	...	41	13,617	44	14,604	...	...	14,604	...	14,604	
XI	20,000 „ „ 30,000	...	...	...	...	...	...	...	...	2	1,170	...	7	4,018	9	5,188	...	...	5,188	...	5,188	
XII	30,000 „ „ 40,000	...	...	...	...	...	...	...	...	4	3,708	...	7	6,489	11	10,197	...	...	10,197	...	10,197	
XIII	40,000 „ „ 50,000	...	...	...	...	...	...	...	...	2	2,356	...	3	3,398	5	5,754	...	...	5,754	...	5,754	
XIV	50,000 „ „ 1,00,000	...	...	...	...	...	...	...	...	7	10,410	...	4	5,533	11	15,943	...	...	15,943	...	15,943	
XV	1,00,000 and more	...	...	...	...	...	...	...	...	2	8,896	...	3	10,491	5	19,387	...	...	19,387	...	19,387	
	Total VII to XV	...	...	11	817	45	4,048	20	1,806	28	28,519	458	1,511	1,63,194	1,615	1,98,842	12	...	1,98,854	171	1,98,683	
	Grand Total	...	...	142	2,418	164	6,023	115	3,084	31	28,577	681	14,710	3,79,388	15,162	4,20,171	174	...	4,20,345	*1,013	4,19,332	

* Does not include Rs. 31 refunded in Surat for 1895-96.

F. S. P. LELY,
Commissioner, N. D.

B 519—3

RETURN No. IV.

Statement showing the Original and Final Demands and Uncollected Balances of sums due under Act II of 1886 in the year 1896-97 in the Northern Division.

Part of the Act under which the Income is assessed.	Original Demand.		Revision by Collector.		Revision by Commissioner.		Final Demand.		Penalties by Collector.		Fines by Magistrate.		Arrears of previous year.	Total of Columns 9, 11, 13 and 14.	Collections.					Balance.	Remarks.
	Number of Assessees.	Amount of Tax.	Number of petitions or objections.	Demand after disposal.	Number of petitions or objections.	Demand after disposal.	Number of Assessees.	Amount of Tax.	Number.	Amount.	Number.	Amount.	Amount.		Tax.	Penalties.	Fines.	Arrears.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	
Chapter III-A and Part I, Schedule II	421	11,526	...	11,526	...	11,526	421	11,526	...	...	...	...	40	11,566	11,524	...	...	2	11,526	40	
Chapter III-B and Part II, Schedule II	32	28,776	3	28,499	...	28,499	30	28,499	...	...	...	...	78	28,577	28,499	...	...	78	28,577	...	
Chapter III-C and Part III, Schedule II	115	681	...	681	...	681	115	681	...	...	...	...	...	681	681	...	...	...	681	...	
Chapter III-D and Part IV, Schedule II	15,909	4,15,273	5,917	3,85,388	56	3,85,184	14,954	3,85,184	175	173	...	...	5,712	3,91,069	3,74,398	174	...	3,976	3,78,548	12,521	
Total ...	16,477	4,56,256	5,920	4,26,094	56	4,25,890	15,520	4,25,890	175	173	...	...	5,830	4,31,893	4,15,102	174*	...	4,056	4,19,332	12,561	

* Includes penalty of the previous year.

Ahmedabad, October 1897.

J. B. REID,
Commissioner, N. D.

RETURN No. VI.

Statement of Expenditure incurred in the Assessment and Collection of the Tax under Act II of 1886 in the year 1896-97.

Head.	Amount.	Remarks.
1	2	3
	Rs. a. p.	
Establishment	*2,326 8 4	* Includes Rs. 101-7-5 paid in Kaira for collecting the tax in the Inam Village of Dákore.
Travelling allowance	12 6 6	
Contingencies	85 8 11	
Total ...	2,424 7 9	

F. S. P. LELY,
Commissioner, N. D.

RETURN No. VII.

Statement showing the total Assessment and Collections on account of Income Tax in each Táluka of the Districts of the Northern Division for the year 1896-97.

District.	Táluka.	Final Demand.		Collections.		Balance Outstanding.	Recovery of previous year's arrears	Remarks.
		Number of Assessees.	Amount of Tax.	Tax.	Penalties.			
			Rs.	Rs.	Rs.	Rs.	Rs.	
Ahmedabad ...	Ahmedabad City	2,000	97,703	97,149	36	554	20	
	Daskroi	420	9,962	9,202	...	760	1,067	
	Sanand	273	6,584	6,472	...	112	10	
	Viramgám...	756	22,710	21,698	...	1,012	4,88	
	Dholka	401	9,059	8,988	...	71	65	
	Dhandhuka	611	16,372	12,446	...	3,926	1,340	
	Gogha	74	1,326	1,326	...	...	...	
	Paránti j	336	7,792	7,782	...	10	...	
	Modasa	161	3,409	3,409	...	...	...	
	Total under Part IV ...	4,786	1,43,758	1,37,3 3	36	6,445	2,912	
	„ „ I ...	175	6,316	6,316	...	...	...	
	„ „ II ...	23	24,350	24,350	...	...	78	
	„ „ III ...	48	493	493	...	...	...	
	Grand Total ...	5,032	1,74,917	1,68,472	36	@6,445	2,990	@Exclusive of Rs. 1,024 written off.
Deesa	Total under Part IV ...	122	2,368	2,310	4	33	15	
	„ „ I ...	3	29	27	...	2	2	
	Grand Total ...	125	2,397	2,337	4	*35	17	*Exclusive of Rs. 28 remitted under Section 47 of the Act.
Kaira	Mehmadabad	289	6,634	6,634	...	...	...	
	Mátar	281	5,653	5,653	...	...	...	
	Kapadvanj...	333	9,910	9,885	...	25	...	
	Thásra	315	5,782	5,782	...	...	...	
	Nadiad	642	19,283	19,258	...	25	10	
	A'nand	626	13,959	13,939	3	20	15	
	Borsad	532	11,032	10,583	...	449	20	
	Huzúr	10	146	146	...	...	...	
	Total under Part VI ...	2,977	71,505	70,986	3	519	45	
	„ „ I ...	51	894	894	...	...	...	
	Grand Total ..	3,028	72,399	71,880	3	†519	45	†Exclusive of Rs. 20 written off.
Panch Mahals ...	Godhra	240	5,055	5,030	...	25	93	
	Kálol	83	1,208	1,208	...	...	10	
	Hálol	44	515	515	...	...	...	
	Dohad	202	3,991	3,956	...	35	75	
	Jhálod	121	1,788	1,788	...	...	...	
	Total under Part IV ...	682	12,461	12,401	...	60	178	
	„ „ I ...	8	96	96	...	...	...	
	Grand Total ...	690	12,557	12,497	...	‡60	178	‡Exclusive of Rs. 25 written off.
Broach... ...	Broach City	666	22,694	22,664	60	...	10	
	Broach Táluka	210	3,914	3,859	...	70	25	
	Jambusar	233	5,406	5,406	...	...	...	
	A'mod	138	2,391	2,391	...	...	...	
	Vágra	94	1,622	1,612	...	10	...	
	Ankleshvar	237	6,096	6,086	...	10	...	
	Hánsot	102	3,414	3,326	...	88	96	
	Total under Part IV ..	1,578	40,754	40,561	60	178	131	
	„ „ I ...	97	2,142	2,142	...	...	...	
	„ „ II ...	5	2,641	2,641	...	...	...	
	Grand Total ...	1,680	45,537	45,344	60	§178	131	§Exclusive of Rs. 138 written off.

RETURN No. VII.—*continued.*

District.	Taluka.	Final Demand.		Collections.		Balance Outstanding.	Recovery of previous year's arrears.	Remarks.
		Number of Assessees.	Amount of Tax.	Tax.	Penalties.			
			Rs.	Rs.	Rs.	Rs.	Rs.	
Surat	Surat City...	1,537	46,596	46,201	...	440	178	
	Olpád	235	4,634	4,165	...	468	75	
	Chorasi	270	4,964	4,847	...	159	152	
	Bardoli	316	5,483	5,182	...	301	...	
	Jalálpor	208	7,307	7,307	...	...	...	
	Chikhli	191	1,987	1,857	...	130	...	
	Bulsár	284	6,850	6,562	...	288	...	
	Pardi	123	2,794	2,794	...	...	...	
	Mándvi	122	1,942	1,932	...	10	...	
	Total under Part IV ...	3,165	79,146	77,436	...	*1,796	405	
	„ „ I ...	72	1,715	1,715	...	...	...	
	„ „ II ...	2	1,508	1,508	...	...	...	
	„ „ III ...	67	188	188	...	...	...	
	Grand Total ...	3,306	82,557	80,847	...	*1,796	405	*Exclusive of Rs. 443 written off.
Thána	Dahánu	154	2,995	2,900	...	95	...	
	Máhim	129	3,204	3,004	...	200	20	
	Bassein	139	3,736	3,716	...	20	...	
	Sálsette	548	10,210	9,823	...	387	71	
	Kalyán	187	4,047	4,047	...	...	...	
	Bhiwndi	256	6,975	5,952	...	1,023	174	
	Váda	38	517	517	...	...	...	
	Sháhápur	135	2,482	2,406	71	75	25	
	Murbád	70	1,303	1,303	...	...	...	
	Huzúr	3	57	57	...	...	...	
	Total under Part IV ...	1,644	35,192	33,391	71	†1,800	290	
	„ „ I ...	15	334	334	...	...	...	
	Grand Total ...	1,659	35,526	33,725	71	†1,800	290	†Exclusive of Rs. 50 written off.
	ABSTRACT.							
Ahmedabad		5,032	1,74,917	1,68,472	36	6,445	2,990	
Deesa		125	2,397	2,337	4	35	17	
Kaira		3,028	72,399	71,880	3	519	45	
Panch Mahals		690	12,557	12,497	...	60	178	
Broach		1,680	45,537	45,344	60	178	131	
Surat		3,306	82,557	80,847	...	1,796	405	
Thána		1,659	35,526	33,725	71	1,800	290	
Total ...		15,520	4,25,890	4,15,102	174	‡10,833	4,056	‡Exclusive of Rs. 1,728 written off and remitted.

F. S. P. LELY,
Commissioner, N. D.

APPENDIX A.

Statement showing the Total Collections on account of Income Tax in each District of the Northern Division, credited in the accounts of the Accountant General and those shown in the Collector's Return No. III.

District.	As per Final Return for March furnished by the Accountant General.											As per Collector's Income Tax Return No. III (Column 20).	Difference between the credits of the Accountant General (Column 12) and those of the Collectors (Column 13).
	Part I.—Tax on Salaries, &c., paid by Local Autorities and Companies.				Part II.	Part III.	Part IV.—Tax on Other Sources of Income.				Total of Columns 5, 6, 7 and 11.		
	Local Authorities.		Recoveries by Revenue Authorities from Companies and private persons.	Total of Columns 2 to 4.	Tax on profits of Companies.	Tax on interest of Securities of Local Authorities and Companies recovered by Revenue Authorities.	Recoveries by Revenue Authorities.	Fines and Penalties.	Other Items.	Total of Columns 8 to 10.			
	Recoveries from Local Fund Payment Vouchers.	Recoveries by Revenue Authorities from Municipalities and Port Trust.											
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs.	Rs.
Ahmedabad (including Deesa).	129 14 8	739 12 6	5,476 14 7	6,346 9 9	24,428 12 8	493 12 4	1,43,193 0 8	3 12 0	38 11 9	1,43,235 8 5	1,74,504 11 2	1,74,343	—162
Kaira (including Panch Mahâls).	181 8 0	211 15 9	595 14 5	989 6 2	.....	.....	84,067 10 4	2 8 0	0 4 2	84,070 6 6	85,059 12 8	85,016	—44
Broach	83 9 0	102 11 8	1,956 1 6	2,142 6 2	2,640 14 2	.....	40,493 12 0	60 0 0	2 3 0	40,555 15 0	45,339 3 4	45,535	+196
Surat...	151 6 0	498 6 6	1,065 1 2	1,714 13 8	1,508 4 1	188 8 8	77,939 9 2	.....	106 4 0	78,045 13 2	81,457 7 7	81,319	—138
Thâna	57 3 4	275 4 3	.....	332 7 7	.....	.....	33,717 11 0	71 4 0	.....	33,788 15 0	34,121 6 7	34,132	+11
Total ...	603 9 0	1,828 2 8	9,093 15 8	11,525 11 4	28,577 14 11	682 5 0	3,79,411 11 2	137 8 0	147 6 11	3,79,696 10 1	4,20,482 9 4	4,20,345	—137

F. S. P. LELY,
Commissioner, N. D.

Explanatory Memorandum.

Ahmedabad—

Rs.	
1,74,505	Accountant General's credit.
1,74,343	Collector's credit.
Difference —162	The difference is due to the following items having been omitted from the Collector's return:—

Rs.	a.	p.	
156	0	0	Collection on account of the Broach District made in the Ahmedabad District.
3	12	0	Copying fees.
0	14	0	Recovered by the Customs Department.
1	6	0	Elimination of fractions of a rupee.
162	0	0	

Kaira—

Rs.	
85,060	Accountant General's credit.
85,016	Collector's credit.
Difference —44	This is due to Rs. 43 having been recovered on account of the Broach District and to the elimination of fractions of a rupee.

Broach—

Rs.	
45,339	Accountant General's credit.
45,535	Collector's credit.
Difference +196	The difference is due to the following items having been included in the Collector's return:—

Rs.	a.	p.	
156	0	0	Recovered in the Ahmedabad District.
43	0	0	Recovered in the Kaira District.
—3	0	0	Copying fees, &c.
196	0	0	

Surat—

Rs.	
81,457	Accountant General's credit.
81,319	Collector's credit.
Difference —138	The difference is due to the omission of the following items from the Collector's return:—

Rs.	a.	p.	
10	6	11	Recovered by the Customs Department on rewards.
0	13	0	Cash recovery adjusted by the Accountant General.
20	0	0	Recovered for other districts— Rs. 10 for Násik. „ 10 for Thána.
106	4	0	Miscellaneous items.
0	15	8	Elimination of fractions of a rupee.
Net difference 138	7	7	

Thána—

Rs.	
34,121	Accountant General's credit.
34,132	Collector's credit.
+11	The difference is due to Rs. 10 recovered in Surat for Thána and to the elimination of fractions of a rupee.

F. S. P. LELY,
Commissioner, N. D.

No. $\frac{R}{6670}$ OF 1897.

From

THE HONOURABLE MR. J. K. SPENCE,
Commissioner, C. D.;

To

THE SECRETARY TO GOVERNMENT,
Financial Department.

Poona, 7th October 1897.

SIR,

I have the honour to submit my report on the working of the Income Tax Act for 1896-97 in the districts of the Central Division, together with the following returns compiled in this office :—

Return III.—Statement showing the collections of the tax under Parts I to IV of Schedule II of the Act.

Return IV.—Statement showing the original and final demands and the uncollected balances of sums due.

Return V.*—Classified statement of the incomes on which the tax was collected.

Return VI.—Statement of expenditure incurred in the assessment and collection of the tax.

Return VII.—Statement showing the total assessments and collections in each táluka of the different districts in the division.

The reports and returns received from the Collectors also accompany this report.

2. Returns III, IV and V agree with each other as required by the standing orders.

The amount shown in column 22 of Return III, less Rs. 1,155, being the amount of over-collections that remained to be refunded at the close of the year, corresponds with that shown in column 20 of Return IV and also, deducting penalties amounting to Rs. 219 shown in column 17 of Return IV *plus* Rs. 14 on account of penalties included in column 19 of the same return, with that shown in the last column of Return V. The following table exhibits the agreement of the figures in the three returns for each district :—

Name of the District.	Amount as shown in Column 22 of Return No. III.	Over-collections not refunded.	Amount of Column 20 of Return No. IV.	Penalties.	Grand Total of all Parts of Return V.
	Rs.	Rs.	Rs.		Rs.
Ahmednagar...	49,334	192	49,142	...	49,142
Khándesh	1,10,510	260	1,10,250	62	1,10,188
Násik	58,196	300	57,896	85	57,811
Poona	1,02,746	45	1,02,701	76	1,02,625
Sátára	42,877	52	42,825	10	42,815
Sholápur	48,441	306	48,135	...	48,135
Total ...	4,12,104	1,155	4,10,949	233	4,10,716

3. Appendix A shows the collections of the tax brought on the books of the Accountant General and those entered in the Collector's Return No. III.

* Not printed.

The subjoined table exhibits the difference between the two sets of figures under each Part, as also under "Penalties" and "Other Items":—

Districts.	Part I.		Difference.	Part II.		Difference.	Part III.		Difference.	Part IV.	
	Collector's.	Accountant General's.		Collector's.	Accountant General's.		Collector's.	Accountant General's.		Collector's.	Accountant General's.
	Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.
Admednagar ...	765	765	...	85	85	...	...	...	...	48,877	48,877
Khándesh... ...	1,338	1,338	...	1,448	1,448	...	...	...	...	1,08,076	1,08,076
Násik	385	385	...	60	60	...	...	...	...	58,380	58,370
Poona	7,284	7,284	...	2,674	2,674	...	99	99	...	92,613	92,592
Sátara	352	351	—1	10	10	...	260	260	...	42,355	42,376
Sholápur	1,441	1,492	+51	...	...	...	36	36	...	47,614	47,563
Total ...	11,565	11,615	+50	4,277	4,277	...	395	395	...	3,97,915	3,97,854

Districts.	Difference.	Penalties.		Difference.	Other Items.		Difference.	Total.		Difference.
		Collector's.	Accountant General's.		Collector's.	Accountant General's.		Collector's (Column 20 of Return No. III).	Accountant General's.	
		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	
Ahmednagar ...	...	...	...	...	...	...	...	49,727	49,727	...
Khandesh ...	...	64	64	...	...	...	...	1,10,926	1,10,926	...
Násik	—10	85	85	...	...	...	...	58,910	58,900	—10
Poona	—21	76	74	—2	...	121	+121	1,02,746	1,02,844	+98
Sátára	+21	10	12	+2	...	...	...	42,987	43,009	+22
Sholápur... ...	—51	...	...	...	...	...	...	49,091	49,091	...
Total ...	—61	235	235	...	...	121	+121	4,14,387	4,14,497	+110

The difference of one rupee under Part I against the Sátára District is the result of the elimination of fractions of rupees; while the difference of Rs. 51 noticeable under the same Part and Part IV against the Sholápur District is due to a misclassification in the Treasury Accounts as explained in paragraph 2 of the Collector's report. In a subsequent communication the Collector states:—

"With regard to the misclassification of certain items under Parts I to IV in the treasury books referred to in your fourth paragraph, I beg to point out that though the figures of receipts from Income Tax for March 1897 in the treasury books were certified to have agreed with those shown in the Accountant General's preliminary statement for that month on the strength of a statement to that effect by the Huzúr Deputy Collector, the monthly statements received from the Mámlatdárs were not compared with the entries in the Treasury books. This will be done in future."

Rs. 10 payable by a person assessed in the Násik District were recovered in the Surat District, and Rs. 20 on account of tax and Rs. 2 on account of penalties due by a person assessed in the Poona District were realised in the Sátára District, and this accounts for the differences noticeable under Part IV and under "Penalties;" the further difference of one rupee under Part IV against Poona and Sátára being due to the omission of fractions of rupees. The sum of Rs. 121 which appears under 'Other Items' against the Poona District represents notice fees which do not find a place in the Collector's return.

4. The assessment lists for the tálukas and petás of the different districts were, as in previous years, framed by the Mámlatdárs and Mahálkaris, and those for the head-quarter towns by the Huzúr Deputy Collectors concerned, except the lists for the city, suburbs and Cantonment of Poona and the Cantonment of Kirkee, which were prepared by the City Magistrate and Income Tax Collector, Poona City. The assessments were generally based on the final demand of the preceding year and on the results of fresh enquiries instituted by the assessing officers. The lists were scrutinised in this office before publication, and were found to have been on the whole carefully prepared. The Collector of Násik is inclined to consider that well-to-do persons get off with very low assessments. This is probably the case in other districts as well as in Násik.

5. The powers of revision under Section 25 of the Act were exercised by the Assistant and Deputy Collectors in respect of the tálukas and petás in their respective charges and by the Huzúr Deputy Collectors in respect of the head-quarter towns with the exception of the city, suburbs, Cantonment of Poona and Cantonment of Kirkee, where the City Magistrate exercised the powers in question.

6. The Collectors in their capacity as Commissioner under Section 27 of the Act disposed of 277 appeals against 211 in the preceding year. No appeals were preferred to the Commissioner in Khándesh.

7. The subjoined table shows for each district the details of the original and final demands, the collections and the outstanding balances :—

District.	Population.	Original Demand.		Final Demand.									
				I.—Salaries.		II.—Companies.		III.—Securities.		IV.—Other sources.		Total.	
		No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
			Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Ahmednagar ...	888,755	2,182	52,115	35	765	1	85	...	...	2,060	49,022	2,096	49,872
Khándesh ...	1,460,851	3,909	1,20,342	89	1,338	9	1,266	...	...	3,520	1,10,743	3,617	1,13,347
Násik	843,552	2,819	64,843	23	335	1	60	...	...	2,554	58,797	2,578	59,242
Poona	1,067,800	3,918	1,07,949	247	7,282	6	2,674	6	99	3,515	94,466	3,774	1,04,521
Sátára	1,225,989	2,297	46,484	23	351	1	10	37	260	2,111	43,592	2,172	44,213
Sholápur ...	760,689	1,859	54,831	68	1,441	...	...	1	36	1,744	49,876	1,813	51,353
Total ...	6,237,666	16,984	4,46,565	484	11,562	18	4,095	44	395	15,504	4,06,496	16,050	4,22,548

District.	Penalties.		Arrears of previous years.	Grand Total.	Gross Collections.	Refunds.	Net Collections.	Balance outstanding.
	No.	Amount.						
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmednagár	...	...	1,705	51,577	49,727	393	49,334	2,435
Khándesh	23	62	2,932	1,16,341	1,10,926	416	1,10,510	6,091
Násik	21	120	786	60,148	58,910	714	58,196	2,252
Poona	51	110	1,418	1,06,049	1,02,746	...	1,02,746	3,348
Sátára	2	10	560	44,783	42,987	110	42,877	1,958
Sholápur	...	...	933	52,336	49,091	650	48,441	4,201
Total ..	97	302	8,334	4,31,234	4,14,387	2,283	4,12,104	20,285

It will be seen that the original assessments under all parts for the year under report amounted to Rs. 4,46,565 leviable from 16,984 assessees as against Rs. 4,27,838 payable by 16,656 assessees in the preceding year. The original demand was reduced to Rs. 4,22,548 on petitions of objection as against Rs. 4,10,376 in the preceding year. Penalties amounting to Rs. 302 were imposed in 97 cases. The total amount for collection, inclusive of Rs. 8,384 on account of arrears of previous years, was therefore Rs. 4,31,234, of which Rs. 4,12,104 were realised, inclusive of Rs. 1,155 on account of over-collections remaining to be refunded at the close of the year. Excluding the amount of over-collections the balance outstanding at the close of the year was Rs. 20,285 against Rs. 12,787 in the preceding year. Taking all the parts together there was a general rise in the final demand except in the Sátára District, where the final demand fell from Rs. 44,861 to Rs. 44,213. The increase is generally attributable to the expansion of trade and to greater care in preparing the assessment lists. The decrease in the Sátára District, which is noticeable under all parts, is explained to be partly due to some persons being totally exempted from the tax and partly to the transfer of persons from higher to lower classes owing to diminution in their income.

8. The following table contrasts the figures of the original and final demand under Part IV with the corresponding figures of the preceding year:—

District.	Year.	Original Demand.		Final Demand.	
		Number.	Amount.	Number.	Amount.
			Rs.		Rs.
Ahmednagar	1895-96 ...	2,126	51,106	2,025	48,088
	1896-97 ...	2,146	51,265	2,060	49,022
		+20	+159	+35	+934
Khándesh	1895-96 ...	3,798	1,10,346	3,143	1,06,504
	1896-97 ...	3,812	1,17,739	3,520	1,10,743
		+14	+7,393	+377	+4,239
Násik	1895-96 ...	2,499	57,375	2,409	55,243
	1896-97 ...	2,795	64,398	2,554	58,797
		+296	+7,023	+145	+3,554
Poona	1895-96 ...	3,637	96,657	3,496	92,461
	1896-97 ..	3,658	97,807	3,515	94,466
		+21	+1,150	+19	+2,005
Sátára	1895-96 ...	2,248	46,181	2,143	44,179
	1896-97 ...	2,235	45,853	2,111	43,592
		−13	−328	−32	−587
Sholápur	1895-96 ...	1,746	52,171	1,712	49,934
	1896-97 ..	1,790	53,354	1,744	49,876
		+44	+1,183	+32	−58
Total ...	1895-96 ...	16,054	4,13,836	14,928	3,96,409
	1896-97 ...	16,436	4,30,416	15,504	4,06,496
		+382	+16,580	+576	+10,087

It will be seen that as compared with the preceding year there is a decrease both in the original and final demands in the Sátára District and an increase in the original and a decrease in the final demand in the Sholápur District. In all the other districts there is a general increase.

9. The following table shows for each district the number of persons originally assessed, the number of petitions of objection preferred against the original assessments, the percentage of petitions to assessees, the percentage of reduction on objections and the incidence of the tax:—

Districts.	Number of persons originally assessed.	Number of Objection Petitions.	Percentage of Petitions to Assessees.	Percentage of reduction on objections.	Incidence of the Tax under Parts I to IV.			
					Population of the District.	Per head of Population.	Per head of Tax-payer.	Number of persons to one Tax-payer.
						Rs. a. p.	Rs. a. p.	
Ahmednagar	2,182	634	29·05	4·3	8,88,755	0 0 11	23 12 8	424
Khándesh	3,909	978	25·01	5·8	14,60,851	0 1 2	31 5 4	403
Násik	2,819	1,189	42·17	8·63	8,43,582	0 1 1	22 15 8	327
Poona	3,918	958	24·4	3·2	10,67,800	0 1 7	27 11 1	283
Sátára	2,297	887	38·61	4·88	12,25,989	0 0 6	20 5 8	564
Sholápur	1,859	390	20·9	6·3	7,50,689	0 1 1	28 5 2	414
Total ...	16,984	5,036	29·6	5·37	62,37,666	0 1 1	26 5 3	389

As compared with the preceding year the number of petitions of objections has risen from 4,400 to 5,036. The increase is noticeable in all the districts except Poona and Sátára. The number of petitions preferred in the Násik District was nearly double of that preferred in 1895-96. In explanation of this abnormal increase the Collector writes :—" The reason appears to be that Mr. Thatte, while in charge of the Huzúr Deputy Collector's office last year, assessed a large number of women said to live by prostitution and all the Bhikshuks and traders in the town of Násik on their prospective incomes on account of the Sinhast year which began with very promising aspects in August last ; but owing to the failure of rain later on and the consequent rise in prices of grain supplemented by the outbreak of the bubonic plague and consequent stoppage of traffic with the Bombay Presidency, these prospects were spoiled. A large number of persons therefore naturally preferred appeals against the assessment." The percentage of petitions to assessees was 29·6 against 26·4 in the preceding year. The amount reduced on appeal was 5·37 of the original demand against 4·08. The percentage of reduction has risen in the Khándesh, Násik and Sholápur Districts and fallen in the Ahmednagar District, while in the remaining two districts it is about the same as in the preceding year. The average incidence of the tax per head of population is the same as in the preceding year in all the districts except Poona and Sátára, where it has slightly varied.

10. The following table shows the fluctuations in each class under Part IV :—

	Ahmednagar.		Kha'ndesh.		Násik.		Poona.		Sa'ta'ra.		Shola'pur.		Total.	
	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	420	90	2,380	...	1,650	730	810	...	890	...	460	40	6,610	860
II	210	165	600	...	945	450	485	...	15	...	140	30	2,395	645
III	409	140	450	...	1,480	460	390	...	200	...	90	80	3,019	680
IV	364	112	226	...	980	196	161	...	308	...	120	112	2,159	420
V	245	35	272	...	385	245	81	...	175	...	313	35	1,471	315
VI	182	84	205	...	672	...	22	...	166	...	70	42	1,317	126
VII	214	...	640	...	552	247	94	17	68	...	296	55	1,864	319
VIII	613	...	737	...	1,365	545	324	...	194	...	542	...	3,775	545
IX	134	...	781	...	319	130	299	...	245	...	485	...	2,263	130
X	78	...	705	...	256	...	692	...	...	...	992	...	2,723	...
XI	...	...	...	...	...	...	...	...	...	...	52	...	52	...
XII	...	...	...	...	...	...	...	...	...	...	...	...	...	...
XIII	...	...	...	...	...	...	...	...	...	...	312	...	312	...
XIV	...	...	...	...	...	...	...	...	...	...	...	...	...	...
XV	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total ...	2,869	626	6,996	...	8,604	3,003	3,358	17	2,261	...	3,872	394	27,960	4,040

The total reduction amounted to Rs. 27,960 against an enhancement of Rs. 4,040, the net reductions being Rs. 23,920, as against Rs. 17,427 in the preceding year. The amount of reduction effected was largest in Násik and smallest in Sátára. The enhancements which occurred in all the districts except Khándesh and Sátára were due solely to orders passed on appeal petitions.

11. The average incidence of the tax per head of population for the entire Division was 1 anna 1 pie against 1 anna in the previous year, the highest (1 anna 7 pies) being in the Poona District and the lowest (6 pies) in the Sátára District.

12. Little pressure was used in collecting the tax. No fines were inflicted by Magistrates and the number of cases in which penalties were imposed was 97 against 121 in the preceding year. The subjoined table shows the outstanding balances for each district. These are considerably larger than in the preceding year and owing to the exceptional circumstances a somewhat larger amount had to be written off as irrecoverable. Nearly one-third of the outstanding balance has been recovered since the close of the year and a little over one-third has either been written off, remitted or found irrecoverable. The remainder is in process of recovery.

District.	Amount of outstanding balance.	Balance recovered since the close of the year.	Written off and remitted.	Irrecoverable.	In course of recovery.
	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmednagar	2,435	802	449	...	1,184
Khándesh	6,091	1,685	3,291	...	1,115
Násik...	2,252	998	775	183	296
Poona...	3,348	804	1,588	...	956
Sátára	1,958	1,435	166	...	357
Sholápur	4,201	547	401	...	3,253
Total ..	20,285	6,271	6,670	183	7,161

13. The distribution of the tax over the main heads of income and the percentage of each head on the total income for the Division are shown in the subjoined table :—

Heads.	Amount.	Percentage on Total.
	Rs.	
Part I.—Salaries	11,565	2·81
„ II.—Companies	4,277	1·04
„ III.—Interest on Securities ...	395	·09
	16,237	3·95
Part IV.—(*a*) Professions	18,268	4·45
(*b*) Commerce	2,97,106	72·33
(*c*) Transport	1,682	·41
(*d*) Trade	33,211	8·09
(*e*) Manufacture	25,749	6·27
(*f*) Property	18,463	4·50
Total, Part IV ...	3,94,479	96·05
Grand Total ...	4,10,716	.....

*Not printed.

14. Appendix B* shows the distribution by districts of the principal sources of income under Part IV.

15. Return No. VI shows the expenditure incurred in assessing and collecting the tax.

The expenditure which was incurred in all the districts except Khándesh amounted to Rs. 4,340-6-8 against Rs. 4,334-9-4 in the preceding year. The figures given in the return agree with those communicated by the Accountant General. The slight increase in the expenditure calls for no remark.

16. Return No. VII shows the total assessments and collections for each sub-division in each district.

17. Despite the prevailing scarcity the year's demand was realised without difficulty and the administration of the tax may be regarded as satisfactory.

I have the honour to be,
Sir,
Your most obedient Servant,
J. K. SPENCE,
Commissioner, C. D.

RETURN No. III.

(RULE No. 19.)

Statement showing the Collections of the Tax under Act II of 1886 in the Central Division in the year 1896-97.

Class.	Amount of Income.	Salaries, Pensions, Annuities and Gratuities paid by the Government.		Salaries, Pensions, Annuities and Gratuities paid by Local Authorities.		Salaries, &c., paid by Companies, Public Bodies, Associations and Private Employers.				Profits of Companies.		Interest on Securities.	Other Sources of Income.		Total Collection of Tax.		Penalties by Collector.	Fines by Magistrates.	Total of Columns 17, 18 and 19.	Refunds.	Net Collections	Remarks.
						Tax levied under Section 9 (1).		Tax levied under Section 9 (2).													
		Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.					
1	2	3	4	5	6	7	8	9	10.	11	12	13	14	15	16	17	18	19	20	21	22	23
		Rs.	Rs.		Rs.		Rs.		Rs.		Rs.			Rs.		Rs.	Rs.		Rs.		Rs.	
I ...	500 but less than 750	...	...	117	1,207	61	640	68	687	2	68	...	6,325	63,327	6,573	65,949	83	...	66,032	528	65,504	
II ...	750 ,, ,, 1,000	...	...	24	319	15	220	35	603	2	42	36	2,739	41,173	2,815	42,393	28	...	42,421	208	42,213	
III ...	1,000 ,, ,, 1,250	...	...	10	170	14	275	13	290	2	59	...	1,903	38,136	1,942	38,930	39	...	38,969	141	38,828	
IV ...	1,250 ,, ,, 1,500	...	...	4	65	10	294	2	59	...	...	...	1,091	30,441	1,107	30,859	22	...	30,881	294	30,587	
V ...	1,500 ,, ,, 1,750	..	...	1	36	13	389	4	141	...	...	...	730	25,325	748	25,891	18	...	25,909	41	25,868	
VI ...	1,750 ,, ,, 2,000	...	...	2	69	10	336	9	320	...	...	2	587	24,503	608	25,230	2	...	25,232	46	25,186	
	Total I to VI ...	...	...	158	1,886	123	2,154	131	2,100	6	169	38	13,375	2,22,905	13,793	2,29,252	192	...	2,29,444	1,258	2,28,186	
VII ...	2,000 but less than 2,500	...	...	5	222	10	455	14	664	2	61	258	591	31,731	622	33,391	24	...	33,415	49	33,366	
VIII ...	2,500 ,, ,, 5,000	...	...	3	261	14	1,180	15	1,102	6	736	99	892	69,120	860	72,498	17	...	72,515	147	72,368	
IX ...	5,000 ,, ,, 10,000	...	...	...	...	5	925	4	295	2	377	...	275	43,577	285	45,174	2	...	45,176	429	44,747	
X ...	10,000 ,, ,, 20,000	...	...	...	...	1	312	...	...	...	...	...	58	18,563	59	18,875	...	...	18,875	88	18,787	
XI ...	20,000 ,, ,, 30,000	...	...	...	...	...	...	...	...	1	608	...	11	6,536	12	7,144	...	...	7,144	...	7,144	
XII ...	30,000 ,, ,, 40,000	...	...	...	...	...	...	...	...	1	946	...	2	1,734	3	2,680	...	...	2,680	...	2,680	
XIII ...	40,000 ,, ,, 50,000	...	...	1	9	...	...	...	...	...	...	...	2	2,187	3	2,196	...	...	2,196	312	1,884	
XIV ...	50,000 ,, ,, 1,00,000	...	...	...	...	...	...	...	...	1	1,380	...	1	1,562	2	2,942	...	...	2,942	...	2,942	
XV ...	1,00,000 and more	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Total VII to XV ...	...	...	9	492	30	2,872	33	2,061	13	4,108	357	1,762	1,75,010	1,847	1,84,900	43	...	1,84,943	1,025	1,83,918	
	Grand Total ...	...	...	167	2,378	153	5,026	164	4,161	19	4,277	395	15,137	3,97,915	15,640	4,14,152	235	...	4,14,387	2,283	4,12,104	

J. K. SPENCE,
Commissioner, C. D.

RETURN No. IV.

(RULE 19).

Statement showing the Original and Final Demands and Uncollected Balances of sums due under Act II of 1886 in the Central Division in the year 1896-97.

Part of the Act under which the Income is assessed.	Original Demand.		Revision by Collector.		Revision by Commissioner.		Final Demand.		Penalties by Collector.		Fines by Magistrate.		Arrears of previous year.	Total of Columns 9, 11, and 14.	Collections.					Balance.	Remarks.
	Number of Assessees.	Amount of Tax.	Number of Petitions or Objections.	Demand after Disposal.	Number of Petitions or Objections.	Demand after Disposal.	Number of Assessees.	Amount of Tax.	Number.	Amount.	Number.	Amount.	Amount.		Tax.	Penalties.	Fines.	Arrears.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
		Rs.		Rs.		Rs.		Rs.		Rs.			Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	
Chapter III A and Part I, Schedule II...	485	11,572	2	11,562	...	11,562	484	11,562	...	...	...	...	15	11,577	11,552	...	...	13	11,565	12	
Chapter III B and Part II, Schedule II	19	4,182	1	4,095	...	4,095	18	4,095	...	...	...	...	182	4,277	4,095	...	...	182	4,277	...	
Chapter III C and Part III, Schedule II...	44	395	...	395	...	395	44	395	...	...	...	...	37	432	395	...	...	...	395	37	
Chapter III D and Part IV, Schedule II	16,436	4,30,416	4,756	4,07,265	277	4,06,496	15,504	4,06,496	97	302	...	...	8,150	4,14,948	3,88,908	219	...	5,585	3,94,712	20,236	
Total ...	16,984	4,46,565	4,759	4,23,317	277	4,22,548	16,050	4,22,548	97	302	...	...	8,384	4,31,234	4,04,950	219	...	5,780	4,10,949	20,285	

J. K. SPENCE,
Commissioner, C. D.

RETURN No. VI.

Statement of Expenditure incurred in the Assessment and Collection of Income Tax under Act II of 1886 in the Central Division in the year 1896-97.

Head.	Amount.	Remarks.
1	2	3
	Rs. a. p.	
Establishment	4,093 13 9	
Travelling Allowance	11 1 5	
Contingencies	235 7 6	
Total ...	4,340 6 8	

J. K. SPENCE,
Commissioner, C. D.

RETURN No. VII.

Statement showing the Total Assessment and Collections on account of Income Tax in each Táluka of the Districts of the Central Division for the year 1896-97.

District.	Táluka.	Final Demand.		Collections		Balance Outstanding.	Recovery of previous year's arrears.	Remarks.
		Number of Assessees.	Amount of Tax.	Tax.	Penalties			
			Rs.	Rs.	Rs.	Rs.	Rs.	
Ahmednagar...	Táluka Nagar	138	2,304	2,254	...	50	55	
	,, Párner	139	2,403	2,403	...	...	35	
	,, Shrigonda ...	113	1,869	1,869	...	...	...	
	,, Karjat	84	1,783	1,783	...	...	...	
	,, Jámkhed... ...	150	2,798	2,758	...	40	...	
	,, Shevgaon ...	251	4,994	4,660	...	334	142	
	,, Nevása	220	4,956	4,956	...	...	...	
	,, Ráhuri	174	3,898	3,898	...	...	...	
	,, Kopargaon ...	158	2,778	2,778	...	...	...	
	,, Sangamner ..	167	3,082	2,979	...	103	151	
	,, Akola	70	1,368	1,238	...	130	20	
	Nagar City and Camp ..	396	16,789	15,460	...	1,329	853	
	Total, Part IV. ...	2,060	49,022	47,036	...	1,986	1,256	
	,, ,, I. ...	25	765	765	...	...	...	
	,, ,, II. ...	1	85	85	...	...	...	
	Grand Total ...	2,096	49,872	47,886	...	*1,986	1,256	Exclusive of Rs. 449 written off.
Khándesh ..	Dhulia City	367	13,272	10,547	57	2,725	28	
	Táluka Dhulia	120	3,159	3,071	...	88	...	
	,, Amalner	133	3,705	3,705	...	...	...	
	Peta Párola	138	4,283	4,103	...	180	...	
	Táluka Erandol	323	10,680	10,442	2	238	147	
	,, Páchora	210	4,813	4,580	...	293	10	
	Peta Bhadgaon	89	3,196	3,196	...	...	20	
	Táluka Chálisgaon ...	196	5,573	5,273	...	350	...	
	,, Pimpalner ..	88	2,402	2,402	...	...	...	
	,, Nandurbár ..	95	2,887	2,887	...	...	53	
	Peta Navápur	25	790	790	...	...	...	
	Táluka Taloda	75	1,765	1,632	...	133	...	
	,, Sháháda	52	2,156	2,156	...	...	...	
	,, Sindkheda ...	144	3,457	3,457	...	...	...	
	,, Shirpur	139	6,620	6,605	...	15	...	
	,, Chopda	147	5,908	5 908	...	...	...	
	,, Sávda	172	5,989	5 989	...	...	...	
	Peta Yával	99	3,073	3.063	...	10	...	
	,, Ráver	86	2.934	2.240	...	694	...	
	Táluka Bhusával... ...	211	6.262	6,053	...	139	...	
	Peta Edlabad	65	1,835	1,637	...	198	65	
	Táluka Jalgaon	283	9 567	9.145	3	238	35	
	,, Jámner	263	6,417	6,113	...	304	2,050	
	Total, Part IV. ...	3,520	1,10,743	1,04,994	62	5,605	2,408	
	,, ,, I. ...	88	1,338	1,338	...	...	...	
	,, ,, II. ...	9	1,266	1,266	...	...	182	
	Grand Total ...	3,617	1,13,347	1,07,598	62	†5,605	2,590	† Exclusive of Rs. 486 written off.
Násik	Násik City...	389	8,206	7,433	13	773	15	
	Táluka Násik	248	4,506	4,378	15	128	35	
	,, Dindori	223	4,239	4,201	...	38	10	
	,, Chándor	127	3,178	3,163	...	10	...	
	,, Peint	33	805	443	...	362	87	
	,, Sinnar	184	3,615	3,472	...	143	15	
	,, Igatpuri	215	3,534	3,459	33	‡80	...	‡ Includes Rs. 5 on account of fine.
	,, Niphád	278	5,517	5,412	...	105	40	
	,, Yeola	201	5,736	5,726	...	10	30	
	,, Malegaon	230	7,035	7,035	14	...	79	
	,, Nandgaon... ..	148	3,999	3 931	...	68	...	
	,, Báglán	153	4.902	4.902	...	...	...	
	,, Kalvan	125	3,525	3,505	...	§60	...	§ Includes Rs. 40 on account of fine.
	Total, Part IV. ...	2,554	58,797	57,065	75	1,777	311	
	,, ,, I. ...	23	385	385	...	...	...	
	,, ,, II. ...	1	60	60	...	...	...	
	Grand Total ...	2,578	59,242	57,510	75	¶ ‖1,777	311	‖ Exclusive of Rs. 475 written off. ¶ Includes Rs. 45 on account of fine.

RETURN No. VII—*continued.*

District.	Taluka.	Final Demand.		Collections.		Balance Outstanding.	Recovery of previous year's arrears	Remarks.
		Number of Assessees.	Amount of Tax.	Tax.	Penalties.			
			Rs.	Rs.	Rs.	Rs.	Rs.	
Poona	Táluka Junnar	254	5,042	4,506	...	536	221	
	,, Indápur	89	1,347	1,327	...	20	...	
	,, Khed	205	3,693	3,661	...	32	45	
	Peta Ambegaon	56	1,076	1,076	...	...	25	
	Táluka Sirur	222	4,428	4,263	10	165	75	
	,, Purandhar ...	137	2,135	2,095	...	40	...	
	,, Bhimthadi ...	160	2,824	2,724	...	100	41	
	Peta Dhond	79	1,096	1,011	...	95	...	
	Táluka Haveli	197	3,146	3,076	...	70	10	
	Peta Mulshi	33	582	582	...	...	...	
	Táluka Mával	184	2,798	2,658	...	223	60	
	Poona City	1,899	66,299	65,004	62	727	112	
	Total, Part IV. ...	3,515	94,466	91,983	72	2,008	589	
	,, ,, I. ...	247	7,282	7,272	...	10	12	
	,, ,, II. ...	6	2,674	2,674	...	...	...	
	,, ,, III. ...	6	99	99	...	...	...	
	Grand Total ...	3,774	1,04,521	1,02,028	72	*2,018	601	*Exclusive of Rs. 1,330 written off.
Sátára... ...	Sátára City	225	5,792	5,612	...	180	206	
	Táluka Sátára	71	1,221	1,101	...	120	10	
	,, Wái	204	3,559	3,487	10	82	10	
	,, Jávli	67	1,135	1,038	...	97	...	
	,, Koregaon	132	2,253	2,213	...	40	...	
	,, Karád	392	9,183	9,033	...	150	45	
	,, Válva	283	7,048	6,011	...	1,037	166	
	,, Tásgaon	172	2,976	2,946	...	30	...	
	,, Pátan	184	3,483	3,363	...	120	10	
	,, Mán	95	1,558	1,558	...	...	...	
	,, Khatáv	140	2,573	2,573	...	...	...	
	,, Kháńápur... ...	146	2,811	2,811	...	...	...	
	Total, Part IV. ...	2,111	43,592	41,746	10	1,856	447	
	,, ,, I. ...	23	351	351	...	...	1	
	,, ,, II. ...	1	10	10	...	...	...	
	,, ,, III. ...	37	260	260	...	...	...	
	Grand Total ...	2,172	44,213	42,367	10	†1,856	448	†Includes Rs. 10 on account of fine and is exclusive of Rs. 102 written off.
Sholápur ...	Sholápur City	577	24,641	21,068	...	‡3,972	554	‡Includes Rs. 899 on account of previous year.
	Táluka Sholápur... ...	110	2,693	2,693	...	...	...	
	,, Bársi	321	7,909	7,821	...	88	...	
	,, Mádha	140	2,307	2,297	...	10	10	
	,, Karmála	139	3,026	3,026	...	...	...	
	,, Pandharpur ...	253	5,739	5,636	...	§113	10	§Includes Rs. 10 on account of previous year.
	,, Sángola	92	1,269	1,251	...	18	...	
	,, Málsiras	112	2,292	2,292	...	...	...	
	Total, Part IV. ...	1,744	49,876	46,084	...	4,201	574	
	,, ,, I. ...	68	1,441	1,441	...	...	...	
	,, ,, II. ...	...	...	...	...	...	...	
	,, ,, III. ...	1	36	36	...	...	...	
	Grand Total ...	1,813	51,353	47,561	...	4,201	574	
	Grand Total of all Districts.	16,950	4,22,548	4,04,950	219	‖17,443	5,780	‖Exclusive of Rs. 2,842 written off.

J. K. SPENCE,
Commissioner, C. D.

APPENDIX A.

Statement showing the Total Collections on account of Income Tax in each District of the Central Division credited in the accounts of the Accountant General for 1896-97.

Districts.	As per Final Return for March 1897 furnished by the Accountant General.										As per Collector's Income Tax Return No. III, Column 20.	Difference between the credits of the Accountant General (Column 12) and those of the Collectors (Column 13).	Remarks.
	Part I—Tax on Salaries, &c., paid by Local Authorities and Companies.			Total of Columns 2 to 4.	Part II—Tax on Profits of Companies.	Part III—Tax on Interest of Securities of Local Authorities and Companies recovered by Revenue Authorities.	Part IV—Recoveries by Revenue Authorities.	Fines and Penalties.	Other Items.	Total of Columns 8 to 10.	Total of Columns 5, 6, 7 and 11.			
	Recoveries from Local Funds Payment Vouchers.	Recoveries by Revenue Authorities from Municipalities and Port Trusts.	Recoveries by Revenue Authorities from Companies and Private Persons.											
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs.	Rs. a. p.	
Ahmednagar.	50 9 0	139 8 9	575 0 9	765 2 6	84 12 3	.....	48,877 0 8	.....	...	48,877 0 8	49,726 15 5	49,727	+0 0 7	(a) Rs. 10 belonging to the Peint Táluka were recovered in the Surat District. The amount is included in Nasik Collector's Return No. III, but excluded from the Accountant General's figure. (b) The difference is due to (a) Rs. 121-15-9 on account of notice fee appearing in the Accountant General's figure, but not in the Collector's Return No. III and to (b) Rs. 22 on account of assessment which belonged to the Poona District, but collected in the Sátára District appearing in the Collector's Return No. III, but not in the Accountant General's figure, which excludes collections made elsewhere. (c) The difference is due to the fact that Rs. 22, which belonged to the Poona District, was collected in the Sátára District. The amount is excluded from the Sátára Collector's Return No. III, but included in the Accountant General's figure.
Khándesh ...	160 7 0	260 1 1	917 4 6	1,337 12 7	1,448 12 8	.....	1,08,075 14 2	64 8 0	...	1,08,140 6 2	1,10,926 15 5	1,10,926	—0 15 5	
Násik ...	111 10 6	149 15 10	123 5 8	385 0 0	59 12 3	.....	58,370 11 2	85 0 4	...	58,455 11 6	58,900 7 9	(a) 58,910	+9 8 3	
Poona ...	51 12 10	733 13 5	6,499 0 9	7,284 11 0	2,674 8 0	99 7 8	92,591 10 6	74 0 0	121 15 7	92,787 10 1	1,02,846 4 9	(b) 1,02,746	—100 4 9	
Sátára ...	70 10 0	89 1 0	190 9 4	350 4 4	10 0 0	260 10 3	42,376 6 5	12 0 0	...	42,388 6 5	43,009 5 0	(c) 42,987	—22 5 0	
Sholápur ...	12 4 0	404 11 9	1,075 12 7	1,492 12 4	.....	35 11 8	47,562 15 9	.....	...	47,562 15 9	49,091 7 9	49,091	—0 7 9	
Total ...	457 5 4	1,777 3 10	9,381 1 7	11,615 10 9	4,277 13 2	395 13 7	3,97,854 10 8	235 8 4	121 15 7	3,98,212 2 7	4,14,501 8 1	4,14,387	—114 8 1	

J. K. SPENCE,
Commissioner, C. D.

No. 3436 of 1897.

From

E. J. EBDEN, Esquire, I.C.S.,
Commissioner, Southern Division;

To

The CHIEF SECRETARY to GOVERNMENT,
Financial Department.

Belgaum, 15th September 1897.

Sir,

I have the honour to submit the annual report on the working of the Income Tax Act in the several districts of this Division for the year 1896-97, together with Collectors' reports noted in the margin and the returns noted below:—

Belgaum Colllector's No. 3579, dated 14th June 1897, and accompaniments.
Bijápur Collector's No. 3070, dated 21st July 1897, and accompaniments.
Dhárwár Collector's No. 1466, dated 9th August 1897, and accompaniments.
Kolába Collector's No. 3998, dated 31st July 1897, and accompaniments.
Kanára Collector's No. 2133, dated 11th June 1897, and accompaniments.
Ratnágiri Collector's No. 2988, dated 8th July 1897, and accompaniments.

Return No. III.—Statement showing the collections of the tax under all the parts of Schedule II of the Act.

Return No. IV.—Statement showing the original and final demands and the uncollected balances of sums due at the close of the year.

Return No. V.—Statement showing the classification of incomes on account of which the tax was collected during the year.

Return No. VI.—Statement of expenditure on the assessment and collection of the tax.

Return No. VII.—Statement showing the total assessments and collections in each táluka of the districts of the Southern Division.

Returns Nos. I and II will be submitted to Government direct by the Accountant General.

2. There is complete agreement between the figures in Returns III, IV and V under each part, and the amount shown in column 22 of Return III, less Rs. 760 on account of over-collections that remained to be refunded at the end of the year, corresponds with that shown in column 20 of Return No. IV, and also, excluding penalties amounting to Rs. 448 as shown in column 17 and Rs. 15 included in the amount of Rs. 250 entered in column 19 of Return No. IV, agrees with that shown in the last column of Return No. V.

Appendix A shows the amount of the tax as brought on the books of the Accountant General and as entered in the Collector's Return No. III. The differences for the several districts are explained in the notes annexed to the Appendix.

Administration.

Assessments.

3. The lists of assessment were, as usual, prepared by the Mámlatdárs and Mahálkaris for the Tálukas and Maháls respectively under their charge, being based generally on the final demand of the previous year, modified in accordance with the results of fresh inquiries made by the assessing officers. They were scrutinized by the Assistant and Deputy Collectors in charge of the tálukas and were finally sanctioned by the Commissioner under the authority of Government Resolution No. 3058, dated the 1st September 1893. They were on the whole carefully framed. The Collector of Kolába however notices that the assessments in Alibág were high and that in one case Mr. Maconochie reduced the assessment from Rs. 1,041-10-8 to Rs. 651-2-8, as he found that the assessee* had a much smaller income than that on which he was assessed.

* The liquor contractor of the five Tálukas of Alibág, Pen, Roha, Mángaon and Mahád.

4. The powers of revision under Section 25 of the Act were generally exercised by the Assistant and District Deputy Collectors within their respective charges, except for the towns of Bijápur, Dhárwár and Ratnágiri and the Alibág Táluka and Uran Mahál, in which cases the petitions of objections were referred to the Huzúr Deputy Collector for disposal. In the Kánara District seven appeals were preferred to the Collector against the orders of the Assistant Collector with the result that in six cases the orders of the Assistant Collector were confirmed and in one modified. Also in the Kolába District one of the petitions of objection, *viz.*, that referred to in paragraph 3 above, was heard by the Collector himself. Three, one and nineteen appeals were disposed of respectively by the Collectors of Belgaum, Bijápur and Ratnágiri.

Revision.

5. The Collectors exercised the powers of a Commissioner under Section 27 of the Act and performed the duty of general supervision in the districts under their respective charges.

Supervision.

Results and Details.

6. The details for each district of the original and final demands, the collection and the balances are given in the following table:—

Return No. IV—Original demand.

Districts.	Population according to the Census of 1891.	Original Demand.		Final Demand.									
				I.—Salaries.		II.—Companies.		III.—Securities.		IV.—Other Sources of Income.		Total.	
		No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
			Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Belgaum ...	10,13,261	1,747	41,637	58	1,693	2	495	...	...	1,645	38,377	1,705	40,565
Bijápur... ...	7,96,389	1,418	32,319	22	232	...	..	...	...	1,383	31,706	1,405	31,938
Dhárwár ...	10,51,814	3,501	79,397	953	22,703	3	883	...	...	2,450	53,580	3,406	77,166
Kánara	4,46,351	666	13,882	8	137	...	...	...	...	624	12,475	632	12,612
Kolába	5,94,872	1,308	30,885	65	275	...	...	1	5	1,192	28,319	1,258	28,599
Ratnágiri ...	11,05,926	1,036	18,595	19	493	...	...	7	77	955	16,835	981	17,405
Total ...	50,08,063	9,676	2,16,715	1,125	25,533	5	1,378	8	82	8,249	1,81,292	9,387	2,08,285

District.	Fines and Penalties.		Arrears of previous years.	Grand Total.	Gross Collections.	Refunds.	Net Collections.	Balance outstanding including amounts written off and remitted.	Remarks.
	No.	Amount.							
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Belgaum ...	19	230	93	40,888	40,736	272	40,464	424	(a) This amount is made up as follows:—
Bijápur	4	45	42	32,025	32,102	339	31,763	262	Rs.
Dhárwár ...	22	171	552	77,889	78,162	1,196	76,966	923	Refunds made before the end of the year 1,805
Kánara	1	1	25	12,638	12,282	62	12,220	418	Refunds remaining to be made at the end of the year 760
Kolába	...	...	65	28,664	28,855	317	28,538	126	Belgaum 243
Ratnágiri ...	2	6	20	17,431	17,598	379	17,219	212	Bijápur 113
									Dhárwár 7
									Kánara 52
									Kolába 149
									Ratnágiri 196
									Total ... 2,565
Total ...	(c) 48	453	797	2,09,535	2,09,735	(a)2,565	(b)2,07,170	2,365	(b) This amount differs from the net collections shown in column 22 of Return III by Rs. 760, being the over-collections remaining unrefunded mentioned above. (c) The number shown in Return IV is 50. The discrepancy appears in the report of the Collector of Ratnágiri, but has not been explained.

The original assessment for the year under report amounted to Rs. 2,16,715 to be recovered from 9,676 persons against Rs. 2,17,899 and 9,685 persons of the previous year. Thus there was a decrease of Rs. 1,184 in the assessment and of 9 in the number of persons assessed. The original demand was further reduced in consequence of petitions of objection lodged and disposed of in accordance with the provisions of the Act and the final demand for the year was Rs. 2,08,285 leviable from 9,387 persons, being less than the figures of the preceding year by Rs. 2,967 and 84 persons. Penalties to the extent of Rs. 453 were inflicted on 48 persons. This, together with the arrears of the previous year amounting to Rs. 797 added to the final demand, brought up the grand total amount for collection during the year under report to Rs. 2,09,535, out of which Rs. 2,07,170 were collected, leaving Rs. 2,365 (including amounts written off and remitted) outstanding at the close of the year.

The following table contrasts the figures of the original and final demand under Part IV—Other sources of income—with the corresponding figures of the previous year :—

Districts.		Original demand.		Final demand.	
		Number.	Amount.	Number.	Amount.
			Rs.		Rs.
Belgaum ...	1895-96	1,633	39,279	1,607	37,851
	1896-97	1,687	39,449	1,645	38,377
		+54	+170	+38	+526
Bijápur ...	1895-96	1,414	32,955	1,386	32,274
	1896-97	1,396	32,087	1,383	31,706
		−18	−868	−3	−568
Dhárwár ...	1895-96	2,528	55,941	2,484	54,589
	1896-97	2,545	55,811	2,450	53,580
		+17	−130	−34	−1,009
Kánara ...	1895-96	678	14,045	630	12,683
	1896-97	658	13,745	624	12,475
		−20	−300	−6	−208
Kolába ...	1895-96	1,250	30,479	1,217	29,532
	1896-97	1,242	30,605	1,192	28,319
		−8	+126	−25	−1,213
Ratnágiri ...	1895-96	1,016	18,376	982	17,502
	1896-97	1,010	18,025	955	16,835
		−6	−351	−27	−667
Total ...	1895-96	8,519	1,91,075	8,306	1,84,431
	1896-97	8,538	1,89,722	8,249	1,81,292
		+19	−1,353	−57	−3,139

The increase in the Belgaum District is ascribed to the entry on the lists of persons previously untaxed and to enhanced profits from trade. The decrease in the case of Bijápur has not been explained. In the case of the Dhárwár District the decrease chiefly occurs in the Hubli, Navalgund and Bankápur Tálukas and was due to dullness of trade, other than trade in grain, owing to scarcity. The Collector of Kánara states that the decrease in his district was mainly due to slackness of trade and partly to the fact that the practice of recovering income-tax at 5 pies per rupee on amounts (less than Rs. 500) of

rewards paid to Officers of Government who had no other source of income under Part IV was put a stop to during the year under report. The reduction of more than Rs. 1,200 shown against Kolába was due to greater reductions on hearing petitions of objection. The same cause appears to have brought down the demand in the case of the Ratnágiri District by Rs. 667.

7. Rs. 25,533 were realized during the year under report under Part I of Schedule II of the Act as compared with Rs. 26,107 in the previous year. There was a decrease of Rs. 574, which is made up as under :—

District.	Increase.	Decrease.
Belgaum	...	1,156
Bijápur	...	31
Dhárwár	493	...
Kánara	...	47
Kolába	...	81
Ratnágiri	248	...
Total ...	741	1,315
Net decrease ...	...	574

The decrease chiefly occurs in the Belgaum District, and was due to the rectification of the mode of crediting the tax levied on the salaries of the employés of Companies. The increase of Rs. 493 in the Dhárwár District is attributed to a corresponding increase in the amounts of salaries of the employés of the local authorities and Companies. The fluctuations in the other districts have not been explained.

The amount realized under Part II on account of the profits of Companies was Rs. 1,378 against Rs. 629 in the preceding year, showing an increase of Rs. 749. The amount was collected in the districts of Belgaum and Dhárwár only. The Belgaum District shows an increase of Rs. 454 due to the same cause that is mentioned in the above sub-para. The increase of Rs. 254 in the case of Dhárwár was due to the fact that one firm which was taxed under class X in the preceding year in the Gadag Táluka has now b en placed in class XI. The tax on interest on securities under Part III was realized only in the districts of Kolába and Ratnágiri and amounted to Rs. 82 against Rs. 85 of the previous year.

8. The number of persons originally assessed, the number of petitions of objection preferred against the original assessments, the percentage of objections on the number of assessees, the percentage of reductions on the original assessments, the incidence of the tax per head of population and per tax-payer, and the proportion of tax-payers to the total population are exhibited in the subjoined table :—

District.	Number of Persons originally assessed.	Number of Objection Petitions.	Percentage of Petitions to Assessees.	Percentage of reductions on objection.	Incidence of the Tax under Parts I to IV.			
					Population as per Census of 1891.	Per head of Population.	Per head of Tax-payer.	Number of Persons to one Tax-payer.
						Rs. a. p.	Rs. a. p.	
Belgaum ...	1,747	200	11·44	2·57	1,013,261	0 0 7	23 12 8	594
Bijápur ...	1,418	141	9·94	1·17	796,339	0 0 7	22 11 8	566
Dhárwár ...	3,501	393	11·22	2·81	1,051,314	0 1 2	22 10 6	300
Kánara ...	666	228	34·23	9·15	446,351	0 0 5	19 15 3	706
Kolába ...	1,308	257	19·64	7·40	594,872	0 0 9	22 11 8	473
Ratnágiri ...	1,036	220	21·24	6·40	1,105,926	0 0 3	17 11 10	1,128
Total ...	9,676	1,439	14·87	3·88	5,008,063	0 0 8	22 3 0	533

9. 14·87 per cent. of the number of persons originally assessed preferred petitions for the revision of their assessments and the amount reduced in consequence was Rs. 8,430. The percentage shows an increase of ·28 over that of the last year. The variations in the percentage in the several districts are shown in the margin. The largest increase occurs in the Belgaum District, though the percentage for the district is the smallest and the largest decrease appears in the Ratnágiri District, while the Kánara district shows as usual the greatest percentage of objections against the assessments. The percentage of amount reduced in appeal on the amount originally assessed has increased by ·83. The decrease in this percentage in the cases of Belgaum, Bijápur and Kánara is satisfactory. In the case of Kánara, which maintains its pre-eminence for the highest percentage of reductions, it is satisfactory to note that there has been a continual decrease since 1894-95. The increase in the percentage of reduction occurs in the districts of Dhárwár, Kolába and Ratnágiri, and is the largest in Kolába. In the latter two districts there appears a tendency for this percentage to continually rise. The Collector of Dhárwár states that the percentage of reduction on appeal is very low in almost all the tálukas in his district, but that in the Hubli Táluka it stands at the very high figure of 9·8 and suggests the inference that the original lists of that táluka were not framed with sufficient care. The Collector of Kolába ought to have explained the very large increase in this percentage in his district. It however appears from the remarks in paragraph 3 of his letter that the lists for the Alibág, Pen and Panvel tálukas were not carefully prepared. The Collector of Ratnágiri ascribes the large reductions that have occurred in his district to the more careful work done by the Mámlatdárs and Assistant and Deputy Collectors. He however rightly remarks that greater care must be taken to find those whose incomes are increasing, or otherwise the tax which has never brought in much in that district will diminish annually.

Belgaum	+2·05
Bijápur	—1·41
Dhárwár	—·17
Kánara	+·90
Kolába	+1·26
Ratnágiri	—·16

10. The fluctuations in the several classes under Part IV—Other sources of income—consequent on revision are displayed clearly in the following table :—

Class.	Belgaum.		Bija'pur.		Dha'rwa'r.		Ka'nara.		Kola ba.		Ratna'giri.		Total.	
	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.
	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	360	...	100	50	760	370	30	...	430	280	450	90	2,130	790
II	105	...	105	...	585	300	180	...	435	210	210	150	1,620	660
III	45	...	20	40	540	300	100	...	220	120	60	120	985	580
IV	78	...	28	...	532	224	84	...	280	140	224	56	1,226	420
V	29	...	...	...	315	280	210	...	315	245	245	105	1,114	630
VI	7	...	42	84	462	294	...	...	336	168	294	...	1,141	546
Total I to VI.	624	...	295	174	3,194	1,768	604	...	2,016	1,163	1,483	521	8,216	3,626
VII	142	...	55	...	609	386	163	...	218	104	10	107	1,197	597
VIII	210	...	127	...	355	206	78	...	439	...	281	112	1,490	318
IX	82	...	78	...	774	341	165	...	...	345	156	...	1,255	686
X	14	...	...	...	...	...	260	...	313	...	...	...	587	...
XI	...	...	...	...	...	...	...	...	521	651	...	...	521	651
XII	...	...	...	...	...	...	...	...	...	...	...	...	...	...
XIII	...	...	...	...	...	...	...	...	1,042	...	...	...	1,042	...
XIV	...	...	...	...	...	...	...	...	...	...	...	...	...	...
XV	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total VII to XV ...	448	...	260	...	1,738	933	666	...	2,533	1,100	447	219	6,092	2,252
Grand Total ...	1,072	...	555	174	4,932	2,701	1,270	...	4,549	2,263	1,930	740	14,308	5,878
Net Reduction.	1,072		381		2,231		1,270		2,286		1,190		8,430	

11. The gross reductions amounted to Rs. 14,308 and enhancements to Rs. 5,878. The net reductions therefore were Rs. 8,430 against Rs. 6,644 in 1895-96. In the lower classes the net reductions came to Rs. 4,590 as compared with Rs. 2,688 in the previous year, and in the higher classes they amounted to Rs. 3,840 against Rs. 3,956 in the preceding year. Class I among the lower

and class VIII among the higher classes have contributed the largest reductions. The enhancements were due to transfers of assessees from one class to another as a result of appeal proceedings.

12. The average incidence of the tax was 8 pies per head of population and Rs. 22-3-0 per head of taxpayer. One among every 533 persons paid the tax during the year under report.

13. The final demand under all parts was Rs. 2,08,285 against Rs. 2,11,252 in the preceding year, showing a decrease of Rs. 2,967 against an increase of Rs. 4,055 in the last year. The details of the decrease are given in the following table:—

	1895-96.	1896-97.	Increase.	Decrease.
	Rs	Rs.	Rs.	Rs.
Part I	26,107	25,533	...	574
Part II	629	1,378	749	...
Part III	85	82	...	3
Part IV	184,431	181,292	...	3,139
Total ...	211,252	208,285	749	3,719
			Net decrease ...	2,967

The final demand was collected without difficulty and no criminal prosecutions were instituted during the year. Penalties amounting to Rs. 453 were inflicted on 48 persons. The outstanding balance at the end of the year amounted to Rs. 1,818 and is particularized in the subjoined table :—

District.	Balance on 1st April 1897.	Since recovered.	Since written off or remitted.	In course of recovery.	Irrecoverable.
	Rs.	Rs.	Rs.	Rs.	Rs.
Belgaum	356	82	.....	156	118
Bijápur	262	20	242	.....	...
Dhárwár	444	327 (A)	.....	.....	117 (A)
Kánara...	418	398	.....	20	...
Kolába...	126	20	.....	106	...
Ratnágiri	212	192	10	10	...
Total ...	1,818 (B)	1,039	252	292	235

NOTE A.—The Collector of Dhárwár has not shown in his report the progress made in the recovery of arrears. The figures shown above against Dhárwár are taken from the Collector's quarterly income tax progress report.

B.—The balance shown in the last but one column of the statement given in paragraph 6 above is Rs. 2,365. The difference is due to Rs. 68 in Belgaum and Rs. 479 in Dhárwár on account of arrears of previous year written off during the year under report not having been included in this table.

14. The tax on salaries, pensions, &c., paid by Government is recovered direct by the Accountant General. The sum of Rs. 11 however shown against Part I (*a*) Salaries in this return represents the tax levied on remuneration paid for the collection of Local Fund

Return V.

Cess in the Kolába District and included by the Accountant General under Part IV. The distribution of the amount of tax collected (exclusive of penalties) over the main heads of income and the percentage of each head on the total income for the Division are shown in the subjoined table :—

Heads.	Amount.	Percentage on Grand Total.
	Rs.	Rs.
Part I.—Salaries	25,533	12·35
Part II.—Companies	1,378	·67
Part III.—Securities	82	·04
Total ..	26,993	13·06
Part IV.—		
(*a*) Professions	10,605	5·13
(*b*) Commerce	1,35,631	65·61
(*c*) Transport	516	·25
(*d*) Trade	22,196	10·74
(*e*) Manufacture	6,732	3·26
(*f*) Property	4,033	1·95
Rewards for killing wild animals in Dhárwár District	1	·00
Total, Part IV ...	1,79,714	86·94
Grand Total ...	2,06,707	.....

15. Appendix B shows the distribution of the tax by Districts under the principal heads of income under Part IV. As usual money-lending and changing under the main head Commerce has contributed the largest amount of the tax.

16. The work of assessing and collecting the tax was as usual done by the ordinary revenue establishment and no expenditure was incurred on account of it except in the districts of Belgaum, Bijápur and Dhárwár. The commission paid in the Dhárwár District during the year under report to the Southern Mahrátta Railway Company for collecting the tax on the salaries paid to their subordinates has increased by Rs. 10-3-9.

Return VI.

17. Return VII shows the assessment and collection of the tax in each táluka of the districts of this Division.

Return VII.

18. The administration of the Act during the year was carried on smoothly and successfully.

I have the honour to be,

Sir,

Your most obedient Servant,

E. J. EBDEN,

Commissioner, S. D.

RETURN No. III.

(RULE No. 19.)

Statement showing the Collections of the Tax under Act II of 1886 in the year 1896-97.

Class.	Amount of Income.	Salaries, Pensions, Annuities, and Gratuities paid by the Government.		Salaries, Pensions, Annuities, and Gratuities paid by Local Authorities.		Salaries, &c., paid by Companies, Public Bodies, Associations, and Private Employers. Tax levied under Section 9 (1).		Salaries, &c., paid by Companies, Public Bodies, Associations, and Private Employers. Tax levied under Section 9 (2).		Profits of Companies.		Interest on Securities.	Other Sources of Income.		Total Collection of Tax.		Penalties by Collector.	Fines by Magistrate.	Total of 17, 18 and 19.	Refunds.	Net Collections.	Remarks.
		Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees	Amount of Tax.	Number of Assessees	Amount of Tax.	Number of Assessees	Amount of Tax.	Amount of Tax.	Number of Assessees	Amount of Tax.	Number of Assessees	Amount of Tax.						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
	Rs. Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I	500, but less than 750	2	2	56	505	9	68	568	4,542	...	...	...	4,013	40,162	4,648	45,279	120	...	45,399	560	44,839	
II	750 „ 1,000	1	9	8	96	6	82	162	2,361	...	...	...	1,538	23,050	1,715	25,598	45	...	25,643	230	25,413	
III	1,000 „ 1,250	...	...	5	62	6	101	87	1,636	...	...	...	908	18,173	1,006	19,972	...	...	19,972	173	19,799	
IV	1,250 „ 1,500	...	...	1	30	2	48	54	1,285	...	...	...	501	13,993	558	15,356	20	...	15,376	189	15,187	
V	1,500 „ 1,750	...	...	...	...	...	...	18	527	...	...	...	352	12,340	370	12,867	24	...	12,891	113	12,778	
VI	1,750 „ 2,000	...	...	1	35	1	36	20	705	...	...	...	246	10,317	268	11,093	30	...	11,123	174	10,949	
	Total, I to VI ...	3	11	71	728	24	335	909	11,056	...	...	...	7,558	1,18,035	8,565	1,30,165	239	...	1,30,404	1,439	1,28,965	
VII	2,000, but less than 2,500	...	...	1	3	2	122	26	1,308	...	...	5	279	15,351	308	16,789	60	...	16,849	192	16,657	
VIII	2,500 „ 5,000	...	...	...	...	...	...	52	3,825	3	257	...	344	29,424	399	33,506	111	...	33,617	115	33,502	
IX	5,000 „ 10,000	...	...	1	130	...	...	24	4,121	...	...	...	81	12,194	106	16,445	60	...	16,505	59	16,446	
X	10,000 „ 20,000	...	...	...	...	...	...	10	2,702	1	391	77	19	5,940	30	9,110	...	...	9,110	...	9,110	
XI	20,000 „ 30,000	...	...	...	...	...	...	2	1,192	1	730	...	2	1,328	5	3,250	...	...	3,250	...	3,250	
XII	30,000 „ 40,000	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
XIII	40,000 „ 50,000	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
XIV	50,000 „ 1,00,000	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
XV	1,00,000 and more	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Total, VII to XV ...	...	...	2	133	2	122	114	13,148	5	1,378	82	725	64,237	848	79,100	231	...	79,331	366	78,965	
	GRAND TOTAL ...	3	11	73	861	26	457	1,023	24,204	5	1,378	82	8,283	1,82,272	9,413	2,09,265	470	...	2,09,735	1,805	2,07,930(A)	

A.—This total includes Rs. 753 on account of tax and Rs. 7 on account of penalties ordered to be refunded but not refunded before the 1st April 1897. Deducting these amounts from column 22 the total agrees with that shown in Return IV and, deducting further the penalties of Rs. 463 levied during the year, agrees with that of Return V.

E. J. EBDEN,
Commissioner, S. D.

RETURN No. IV.

Statement showing the Original and Final Demands and Uncollected Balances of sums due under Act II of 1886, in the year 1896-97.

Part of the Act under which the income is assessed.	Original Demand.		Revision by Collector.		Revision by Commissioner.		Final Demand.		Penalties by Collector.		Fines by Magistrate.		Arrears of previous year.	Total of Columns 9, 11, 13 and 14.	Collections.					Balance.	Remarks.
	Number of Assessees.	Amount of Tax.	Number of petitions or objections.	Demand after disposal.	Number of petitions or objections.	Demand after disposal.	Number of assessees.	Amount of Tax.	Number.	Amount	Number.	Amount	Amount		Tax.	Penalties.	Fines.	Arrears.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Chapter III-A, and Part I, Schedule II.	1,125	25,533	...	25,533	...	25,533	1,125	25,533	...	...	...	...	...	25,533	25,533	...	...	...	25,533	...	
Chapter III-B, and Part II, Schedule II.	5	1,378	...	1,378	...	1,378	5	1,378	...	...	...	...	...	1,378	1,378	...	...	...	1,378	...	
Chapter III-C, and Part III, Schedule II.	8	82	...	82	...	82	8	*82	...	...	...	...	...	82	82	...	...	...	82	...	
Chapter III-D, and Part IV, Schedule II.	8,538	1,89,722	1,418	1,81,302	19	1,81,292	8,249	1,81,292	50	453	...	...	797	1,82,542	1,79,479	448	...	*250	1,80,177	2,365	
Total ...	9,676	2,16,715	1,418	2,08,295	19	2,08,285	9,387	2,08,285	50	453	...	...	797	2,09,535	2,06,472	448	...	250	†2,07,170	‡2,365	

* This includes Rs. 15 on account of penalties of previous year.

† *Vide* remark in Return III. This total agrees with that shown in Return V after deducting Rs. 448 shown in column 17 and Rs. 15 of penalties included in the sum of Rs. 250 shown in column 19.

‡ Tax current year ... ... Rs. 1,813
Penalties do. ... ... „ 5
Written off arrears of previous year ... ... { Belgaum ... „ 68 / Dhárwár ... „ 479
Total ... Rs. 2,365

E. J. EBDEN,
Commissioner, S. D.

RETURN No. VI.

(RULE 19.)

Statement of Expenditure incurred in the Assessment and Collection of the Tax under Act II of 1886 in the year 1896-97.

Head.	Amount.	Remarks.
1	2	3
Establishment.	Rs. a. p.	
Belgaum	30 3 7	Incurred on account of the establishment temporarily employed to compile the Income-Tax Returns.
Bijápur	30 5 8	
Dhárwár	60 0 0	
Total ...	120 9 3	
Contingencies.		
Commission paid to the auditor, Southern Marátha Railway Company, for collecting the tax from the Railway employés ...	426 13 3	
Grand Total ...	547 6 6	

E. J. EBDEN,
Commissioner, S. D.

RETURN VII.

Statement showing the Total Assessment and Collections on account of Income Tax in each Táluka of the Districts of the Southern Division for the year 1896-97.

District.	Táluka.	Final Demand.		Collections.		Balance outstanding.	Recovery of previous years' arrears	Remarks.
		Number of Assessees.	Amount of Tax.	Tax.	Penalties.			
			Rs.	Rs.	Rs.	Rs.	Rs.	
Belgaum	Belgaum Town...	255	7,026	6,933	...	93	10	
	„ Cantonment...	49	1,229	1,229	...	...	...	
	„ Táluka ...	99	2,751	2,751	94	...	...	
	Chikodi „ ...	449	10,458	10,458	81	...	...	
	Athni „ ...	164	4,165	4,098	...	67	...	
	Gokák „ ...	158	3,494	3,494	...	...	...	
	Parasgad „ ...	196	3,361	3,351	...	10	...	
	Sampgaon „ ...	166	2,967	2,925	...	42	...	
	Khánápur „ ...	106	2,925	2,786	50	139	*15	* Penalties.
	Huzúr ...	3	1	1	...	...	...	
	Total, Part IV	1,645	38,377	38,026	225	†351	25	† Besides this Rs. 68 on account of previous year written off and Rs. 5 on account of penalties are outstanding.
	„ III	...	...	...	...	...	...	
	„ II	2	495	495	...	...	...	
	„ I	58	1,693	1,693	...	...	...	
	Grand Total ...	1,705	40,565	40,214	225	351	25	
Bijápur	Indi Táluka... ...	71	1,885	1,885	...	...	...	
	Sindgi „ ...	78	1,474	1,444	...	30	...	
	Bijápur „ ...	40	664	664	...	...	...	
	„ Town	93	2,838	2,818	45	20	...	
	Bágevádi Táluka ...	166	2,823	2,823	...	...	...	
	Bágalkot „ ...	304	9,025	8,883	...	142	42	
	Muddebihál „ ...	97	2,646	2,646	...	...	...	
	Bádámi „ ...	261	4,377	4,327	...	50	...	
	Hungund „ ...	273	5,974	5,954	...	20	...	
	Total, Part IV	1,383	31,706	31,444	45	262	42	
	„ III	...	...	...	...	...	...	
	„ II	...	...	...	...	...	...	
	„ I	22	232	232	...	...	...	
	Grand Total ...	1,405	31,938	31,676	45	262	42	
Dhárwár	Dhárwár Táluka ...	106	1,413	1,413	...	...	...	
	„ Town... ...	172	4,163	4,061	...	102	...	
	Hubli „	441	12,452	12,130	60	322	58	
	„ Táluka ...	73	1,603	1,583	...	20	...	
	Navalgund „ ...	307	5,737	5,737	...	...	...	
	Gadag „ ...	400	10,108	10,108	101	...	15	
	Bankápur „ ...	109	1,921	1,921	...	...	...	
	Ránebennur „ ...	188	4,099	4,099	10	...	...	
	Hángal „ ...	108	1,711	1,711	...	...	...	
	Karajgi „ ...	177	3,893	3,893	...	...	...	
	Kod „ ...	91	1,632	1,632	...	...	...	
	Ron „ ...	220	4,106	4,106	...	...	...	
	Kalghatgi „ ...	54	741	741	...	...	...	
	Huzúr „ ...	4	1	1	...	...	...	
	Total, Part IV	2,450	53,580	53,136	171	‡444	73	‡ Besides this Rs. 479 on account of previous years written off before end of the year.
	„ III	...	...	...	...	...	...	
	„ II	3	883	883	...	...	...	
	„ I	953	22,703	22,703	...	...	...	
	Grand Total ...	3,406	77,166	76,722	171	444	73	
Kánara	Kárwár Táluka ...	53	999	989	...	10	...	
	Ankola „ ...	40	816	816	...	...	...	
	Kumta „ ...	109	2,129	2,129	...	...	...	
	Honávar „ ...	101	1,886	1,886	...	...	...	
	Siddápur „ ...	80	1,684	1,639	...	45	...	
	Sirsi „ ...	122	3,080	3,030	...	50	25	
	Yellápur „ ...	45	666	523	...	143	...	
	Supa „ ...	66	1,210	1,040	1	170	...	
	Huzúr „ ...	8	5	5	...	...	...	
	Total, Part IV	624	12,475	12,057	1	418	25	
	„ III	...	...	...	...	...	...	
	„ II	...	...	...	...	...	...	
	„ I	8	137	137	...	...	...	
	Grand Total ...	632	12,612	12,194	1	418	25	

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RETURN VII.—*continued.*

District.	Táluka.	Final Demand.		Collections.		Balance outstanding.	Recovery of previous years' arrears.	Remarks.
		Number of Assessees.	Amount of Tax.	Tax.	Penalties.			
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Kolába ...	Alibág Táluka ...	199	5,566	5,566	...	...	65	
	Pen „ ...	195	5,285	5,265	...	20	...	
	Panvel „ ...	311	8,208	8,208	...	...	...	
	Karjat „ ...	132	2,122	2,122	...	...	...	
	Roha „ ...	65	1,263	1,235	...	28	...	
	Mángaon „ ...	123	2,507	2,507	...	...	...	
	Mahád „ ...	167	3,368	3,290	...	78	...	
	Total, Part IV ...	1,192	28,319	28,193	...	126	65	
	„ III ...	1	5	5	...	...	...	
	„ II ...	...	...	...	...	...	...	
	„ I ...	65	275	275	...	...	...	
	Grand Total ...	1,258	28,599	28,473	...	126	65	
Ratnágiri ...	Vengurla Táluka ...	85	1,354	1,354	...	...	...	
	Málvan „ ...	78	1,412	1,270	...	142	...	
	Devgad „ ...	91	1,958	1,958	...	...	...	
	Rájápur „ ...	147	3,016	3,0 6	...	20	...	
	Ratnágiri „ ...	104	2,133	2,133	3	...	10	
	Sangmeshwar „ ...	103	1,570	1,570	...	...	...	
	Chiplún „	166	2,433	2,423	...	10	...	
	Khed „ ...	47	810	810	...	...	...	
	Dápoli „ ...	134	2,129	2,089	3	40	10	
	Total, Part IV ...	955	16,835	16,623	6	212	20	
	„ III ...	7	77	77	...	...	...	
	„ II ...	...	...	...	...	...	...	
	„ I ...	19	493	493	...	...	...	
	Grand Total ...	981	17,405	17,193	6	212	20	

ABSTRACT.

Belgaum	1,705	40,565	40,214	225	351	25
Bijápur	1,405	31,938	31,676	45	262	42
Dhárwár	3,406	77,166	76,722	171	444	73
Kánara	632	12,612	12,194	1	418	25
Kolába	1,258	28,599	28,473	...	126	65
Ratnágiri	981	17,405	17,193	6	212	20
Total ...	9,387	2,08,285	2,06,472	448	*1,813	250

*This balance differs from that shown in column 21 of Return No. IV (*viz.*, 2,365) by Rs. 552. The difference is made up as under :—

Rs.	
68	Written off in Belgaum on account of previous year's arrears.
479	Written off in Dhárwár on account of previous year's arrears.
5	Penalties outstanding for current year.
552	

E. J. EBDEN,
Commissioner, S. D.

STATEMENT A.

Statement showing the Total Collections on account of Income Tax in each District of the Southern Division, credited in the accounts of the Accountant General and those shown in the Collector's Return No. III, for the year 1896-97.

District.	As per Accountant General's Final Return for March 1897.										As per Collector's Income Tax Return No. III, Column 20.	Difference between the Credits of the Accountant General (Column 12) and those of Collector (Column 13).
	Part I.—Tax on Salaries, &c., paid by Local Authorities.				Part II.—Tax on Profits of Companies.	Part III.—Tax on Interest of Securities of Local Authorities and Companies recovered by Revenue Authorities.	Part IV.—Tax on other Sources of Income.				Total of Columns 5, 6, 7 and 11.		
	Recoveries from Local Fund Payment Vouchers.	Recoveries by Revenue Authorities from Municipalities and Port Trust.	Recoveries by Revenue Authorities from Companies and Private Persons.	Total of Columns 2 to 4.			Recoveries by Revenue Authorities	Fines and Penalties.	Other items.	Total of Columns 8 to 10.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Belgaum	76 15 6	106 13 8	1,518 11 1	1,702 8 3	494 12 8	.....	38,307 14 10	240 2 8	...	38,548 1 6	40,745 6 5	40,736 0 0	9 6 5
Bijápur	46 11 6	54 6 0	140 10 8	241 12 2	.....	.....	31,824 11 7	45 0 0	...	31,869 11 7	32,111 7 9	32,102 0 0	9 7 9
Dhárwár	107 4 4	216 2 4	22,398 1 7	22,721 8 3	882 15 8	.....	54,438 0 11	171 3 1	...	54,609 4 0	78,213 11 11	78,162 0 0	51 11 11
Kánara	32 13 8	85 15 4	22 14 8	141 11 8	.....	.....	12,130 10 9	7 8 0	...	12,138 2 9	12,279 14 5	12,282 0 0	—2 1 7
Kolába	62 10 8	132 4 3	69 4 1	264 3 0	.....	4 11 0	28,989 5 7	.....	...	28,989 5 7	29,258 3 7	28,855 0 0	403 3 7
Ratnágiri	176 8 8	78 0 1	238 2 0	492 10 9	.....	76 14 10	17,023 9 5	5 8 0	0 8 4	17,029 9 9	17,599 3 4	17,598 0 0	1 3 4
Total ...	503 0 4	673 9 8	24,387 12 1	25,564 6 1	1,377 12 4	81 9 10	1,82,714 5 1	469 5 9	0 8 4	1,83,184 3 2	2,10,207 15 5	2,09,735 0 0	472 15 5*

* See reverse.

	Rs.	a.	p.	
Belgaum—				
	0	4	7	Fractions of a rupee according to standing orders.
	9	1	10	Recovered by the Belgaum Huzúr Treasury in February 1897 by short payment of the pay of the Steam Boiler Inspector, Bombay, for January 1897, and adjusted by the Accountant General and shown by him in this return against "Recoveries from Local Fund Payment Vouchers."
	9	6	5	
	Rs.	a.	p.	
Bijápur—				
	0	5	11	Fractions of a rupee according to standing orders.
	9	1	10	Erroneously debited to Provincial in March 1897, adjusted by the Accountant General to the debit of Local Funds.
	9	7	9	
	Rs.	a.	p.	
Dhárwár—				
	—0	4	1	Fractions of a rupee.
	+42	0	0	Recovered in Dhárwár on account of Sampgaon Táluka ... ... } Included in the Accountant General's returns and not in the Dhárwár Collector's returns.
	+10	0	0	Recovered in Hángal on account of the Kánara District ... ...
	51	11	11	
	Rs.	a.	p.	
Kánara—				
	—10	0	0	Recovered in Hángal Táluka on account of the Kánara District included in the Collector's return and not in that of the Accountant General.
	—0	0	7	Fractions of a rupee.
	+7	15	0	Recoveries by Customs and Salt Department from Local Fund Payment Vouchers included in the Accountant General's returns and not included in those of the Collector.
	—2	1	7	
	Rs.	a.	p.	
Kolába—				
	402	0	9	Recovered by the Divisional Forest Officer, Kolába, from payments to Khots and others on account of Conservancy shares.
	1	4	0	Recoveries by Salt and Customs Officers.
	—0	1	2	Fractions of a rupee.
	403	3	7	
	Rs.	a.	p.	
Ratnágiri—				
	1	9	0	Recoveries by Customs and Salt Department.
	—0	5	8	Fractions of a rupee.
	1	3	4	

E. J. EBDEN,
Commissioner, S. D.

No. 5161 OF 1897.

FINANCIAL DEPARTMENT:

Commissioner's Office,
Karáchi, 5th October 1897.

MEMORANDUM.

The Acting Commissioner in Sind has the honour to submit the annual report on the working of the Income Tax Act II of 1886 in the several Districts of the Province of Sind for the official year 1896-97, together with the reports (in manuscript) marginally noted, of the Collectors and Deputy Commissioners in Sind, and to append the following returns:—

The Collector of Karáchi's No. 5922, dated 14th July 1897, and accompaniments.
The Collector of Hyderábad's No. 3001, dated 9th June 1897, with accompaniments.
The Collector of Shikárpur's No. 114, dated 14th August 1897, with accompaniments.
The Deputy Commissioner, Thar and Párkar's No. 776, dated 16th June 1897, and accompaniments.
The Deputy Commissioner, Upper Sind Frontier's No. 2924, dated 7th July 1897, and accompaniments.

Return No. III.—Statement showing the collections of the tax under the Act.

Return No. IV.—Statement showing the original and final demands and uncollected balances of sums due at the close of the year.

*Return No. V.**—Classified statement of the incomes on which the tax was collected.

Return No. VI.—Statement of the expenditure incurred in the assessment and collection of the tax.

Return No. VII.—Statement showing the total assessment and collections in each táluka.

Returns Nos. I and II will be submitted direct by the Accountant General.

2. The difference between column 22 of Return No. III and column 20 of Return No. IV, is, as explained in the remark column of the former, due to over-collections amounting to Rs. 148, which remained unrefunded at the close of the year, not being shown in Return No. IV. The total collections in column 20 of Return No. IV agree with collections shown in the grand total column of Return No. V, after deducting penalties Rs. 570 (Rs. 552 on account of 1896-97 and Rs. 18 on account of the previous year), which do not appear in Return No. V.

A statement (Appendix A) is attached showing the amounts brought on the books of the Accountant General and the amounts shown by the Collectors and Deputy Commissioners in their Return No. III (column 20). The differences are explained in the remark column of the statement.

Administration.

3. The first assessment lists for the several tálukas in Sind and for the towns of Karáchi and Shikárpur were prepared by the Mukhtiárkars, and those for the towns of Hyderabad and Sukkur by the Huzúr Deputy Collectors with the assistance of the Mukhtiárkars. In Karáchi the Huzúr Deputy Collector supervised the work. The first assessments were generally based on the final demand of the preceding year modified by the results of fresh inquiries and extended knowledge of the circumstances of the people. The táluka assessment lists were carefully examined by the Assistant and Deputy Collectors, and along with those of the head-quarter towns by the Collectors and Deputy Commissioners and finally in the Commissioner's Office. These first assessments seemed to have been satisfactorily arrived at and the Commissioner in Sind sanctioned the publication of the lists under the authority of Government Resolution No. 3058, dated 1st September 1893. Subsequent assessments, as the year progressed and as taxable incomes came to light, were imposed by the Income Tax Collectors concerned without further reference to higher authority.

* Not printed; submitted separately to Government in manuscript.

4. The powers of revision under Section 25 of the Act were exercised in Jacobabad and Shahdádpur Tálukas by the Deputy Commissioner, Upper Sind Frontier, and in the cities of Karáchi, Hyderabad, Sukkur and Shikárpur by the respective Huzúr Deputy Collectors; elsewhere the Assistant and Deputy Collectors exercised the powers in their sub-divisions.

Revision.

Supervision.

	1895-96.	1896-97.
Collector, Karáchi ...	10	5
Do. Hyderabad	4	2
Do. Shikárpur..	29	49
	43	56

5. The Collectors and Deputy Commissioners have been invested with the powers of a Commissioner under Sections 27, 28 and 34 (2) and of a Local Government under Section 47 (2) and (4). Fifty-six appeals, all under Part IV, were disposed of by them under Section 27 against 43 in 1895-96, and in one case only Rs. 10 were remitted. The orders of the appellate authority were thus upheld in 55 cases.

Original Demand.

Return IV.

6. The following table gives for each district the details of the original and final demands, the collections and the balances :—

District.	Population according to Census of 1891.	Original Demand.		Final Demand.									
				I.—Salaries.		II.—Companies		III.—Securities		IV—Other Sources.		Total.	
		No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
			Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Karáchi	564,830	4,064	1,38,008	722	25,206	10	2,006	143	3,449	3,108	1,04,623	3,983	1,35,231
Hyderabad	918,646	3,824	77,680	119	2,983	...	...	...	...	3,656	74,112	3,775	76,195
Shikárpur	915,497	5,046	1,06,017	39	1,999	1	79	13	116	4,841	1,00,143	4,941	1,02,337
Thar and Párkar... ...	298,203	970	16,244	6	79	...	...	...	...	954	15,990	960	16,069
Upper Sind Frontier ...	174,548	640	11,784	9	70	...	...	...	...	626	11,516	635	11,586
Total, 1896-97 ...	2,871,774	14,544	3,49,728	945	29,434	11	2,085	156	3,565	13,185	3,06,384	14,297	3,41,468
Total, 1895-96 ...	2,871,774	14,378	3,43,548	985	29,916	10	2,359	57	3,571	12,988	2,97,798	14,040	3,33,644
Difference ...	...	+166	+6,180	—40	—482	+1	—274	+99	—6	+197	+8,586	+257	+7,824

District.	Penalties.		Arrears of previous year.	Grand Total	Gross Collections.	Refunds.	Net Collections.	Balance including amounts written off and remitted.	Remarks.
	Number.	Amount.							
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Karáchi	86	451	777	1,36,509	1,35,461	309	*1,35,152	†1,406	* Includes Rs. 62 to be refunded. † Excludes Rs. 13 paid as refunds on account of insurance. ‡ Includes Rs. 69 to be refunded. § Includes Rs. 17 to be refunded.
Hyderabad	16	100	...	76,295	77,349	1,050	‡76,299	65	
Shikárpur...	48	77	2,506	1,04,920	1,00,615	93	§1,00,522	4,415	
Thar and Párkar... ...	...	...	...	16,069	16,076	140	15,936	133	
Upper Sind Frontier ...	2	1	10	11,597	11,581	95	11,486	111	
Unclassed	...	...	...	2	2	...	2	...	
Total for 1896-97 ..	152	629	3,293	3,45,392	3,41,084	1,697	3,39,397	6,130	
Total for 1895-96 ...	169	297	1,366	3,35,307	3,33,846	1,577	3,32,269	3,748	
Difference ...	—17	+332	+1,927	+10,085	+7,238	+110	+7,128	+2,382	

The original demand for the year under report amounted to Rs. 3,49,728 from 14,544 assessees against Rs. 3,43,548 and 14,378 assessees in the preceding year, which shows an increase of 166 in the number of assessees and Rs. 6,180

in the amount of assessment. The original demand had to be reduced both as regards the number of assessees and the amount of tax in consequence of successful objection petitions, and the marginal table shows that although the tax was raised by Rs. 6,180 over 1895-96, the reductions in assessment were less. The final demand of the year under report thus stood at Rs. 3,41,468 leviable from 14,297 assessees, as against Rs. 3,33,644 and 14,040 assessees in the preceding year, showing an increase of Rs. 7,824 in assessment and 257 in assessees.

	1895-96.	1896-97.
	Rs.	Rs.
Karáchi	4,547	2,722
Hyderabad	736	1,485
Shikárpur	3,860	3,680
Thar and Párkar ...	135	175
Upper Sind Frontier ...	626	198
Total ...	9,904	8,260

District.	1895-96.		1896-97.	
	Number.	Amount.	Number.	Amount.
		Rs.		Rs.
Karáchi	110	192	86	451
Hyderabad	...	...	16	100
Shikárpur	58	100	48	77
Thar and Parkar	1	5	...	...
Upper Sind Frontier	...	...	2	1
Total ...	169	297	152	629

Rs. 629 were levied as penalties from 152 persons against Rs. 297 from 169 persons in the previous year. In the Karáchi and Hyderabad districts there was an increase in the amount of penalties as shown in the margin.

Collections on account of arrears of previous years rose from Rs. 1,366 in 1895-96 to Rs. 2,675 in 1896-97.

The total amount for collection during the year, including penalties and arrears, was in all Rs. 3,45,392 against Rs. 3,35,307 in the preceding year. The gross collections were Rs. 3,41,084, of which Rs. 1,687 over-collections were refunded, and the remainder, Rs. 3,39,397, therefore represents the net collections of the year against Rs. 3,32,269 in 1895-96. These net collections include Rs. 148 on account of over-collections which remained unrefunded on 1st April 1897; and deducting this sum the true collections amount to Rs. 3,39,249, leaving a balance outstanding of Rs. 6,130 against Rs. 3,748 in 1895-96. Out of the outstandings Rs. 4,699 have since been recovered, Rs. 1,026 written off, Rs. 25 are proposed to be written off, and the remaining Rs. 380 are being recovered. This is an exceedingly good result considering the vicissitudes through which the province passed during the last few months of the year.

The following table compares the figures of the original and final demands under all the parts with the corresponding figures of the previous year:—

District.	Original Assessment.		Final Demand.									
			Part I.		Part II.		Part III.		Part IV.		Total.	
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
Karáchi ... 1895-96 ...	4,007	1,37,632	726	25,051	9	2,280	45	3,509	3,102	1,02,245	3,882	1,33,085
Karáchi ... 1896-97 ...	4,064	1,38,003	721	25,203	10	2,006	143	3,449	3,108	1,04,623	3,983	1,35,281
Difference ...	+57	+371	−4	+152	+1	−274	+98	−60	+6	+2,378	+101	+2,196
Hyderabad ... 1895-96 ...	3,711	74,447	143	2,277	...	...	...	...	3,529	71,434	3,672	73,711
Hyderabad ... 1896-97 ...	3,824	77,680	119	2,083	...	...	...	...	3,656	74,112	3,775	76,195
Difference ...	+113	+3,233	−24	−194	...	...	...	...	+127	+2,678	+103	+2,484
Sikárpur ... 1895-96 ...	4,964	1,02,919	101	2,385	1	79	12	62	4,726	96,533	4,840	99,059
Sikárpur ... 1896-97 ...	5,046	1,06,017	89	1,999	1	79	13	116	4,841	1,00,143	4,944	1,02,337
Difference ...	+82	+3,098	−12	−386	...	...	+1	+54	+115	+3,610	+104	+3,278
Thar and Párkar 1895-96 ...	1,001	16,313	6	79	...	...	...	...	982	16,099	988	16,178
Thar and Párkar 1896-97 ...	970	16,244	6	79	...	...	...	...	954	15,990	960	16,069
Difference ...	−31	−69	...	...	...	...	...	...	−28	−109	−28	−109
Upper Sind Frontier. 1895-96 ...	695	12,237	9	124	...	...	...	...	649	11,487	658	11,611
Upper Sind Frontier. 1896-97 ...	640	11,784	9	70	...	...	...	...	626	11,516	635	11,586
Difference ...	−55	−453	...	−54	...	...	...	...	−23	+29	−23	−25
Total ... 1895-96 ...	14,378	3,43,548	985	29,916	10	2,359	57	3,571	12,988	2,97,798	14,040	3,33,644
Total ... 1896-97 ...	14,544	3,49,728	945	29,434	11	2,085	156	3,565	13,185	3,06,384	14,297	3,41,468
Difference ...	+166	+6,180	−40	−482	+1	−274	+99	−6	+197	+8,586	+257	+7,824

There was an increase both in the original assessment and the final demand in the Karáchi, Hyderabad and Shikárpur Districts, and a slight decrease under both heads in the Thar and Párkar and Upper Sind Frontier Districts, resulting in an aggregate increase of Rs. 6,180 in the original assessment and Rs. 7,824 in the final demand. The fluctuation in the amount of assessment was accompanied by an increase or decrease, as the case may be, in the number of assessees in each district. The increase in the Karáchi, Hyderabad and Shikárpur Districts was due to the favourable season in the early part of the year and the consequent impetus to trade, and not a little to the careful revision of the assessment lists and the watchfulness of the Income Tax Collectors for new assessees.

The slight decrease in the Thar and Párkar and Upper Sind Frontier Districts is attributed in the former to the failure of crops from want of rain and in the latter also to meagre crops on the Desert Canal and consequent stagnation of trade.

7. The following table gives, for each district, the details of the number of persons originally assessed, the number of petitions of objections preferred against the original assessments, the percentage of petitions to assessees, the percentage of reductions on objections, and the incidence of the tax :—

Revision Return IV, Columns 4 and 6, Parts I to IV.

District.	Number of persons originally assessed.	Number of Objection Petitions.	Percentage of Petitions to Assessees.	Percentage of reduction on objection.	Incidence of the Tax under Parts I to IV.			
					Population of the District.	Per head of Population.	Per head of Tax-payer.	Number of persons to one Tax-payer.
1	2	3	4	5	6	7	8	9
						Rs. a. p.	Rs. a. p.	
Karáchi	4,064	525	12·91	1·97	5,64,880	0 3 10	33 15 5	142
Hyderabad	3,824	592	15·48	1·91	9,18,646	0 1 4	20 3 0	244
Shikárpur	5,046	1,236	24·49	3·47	9,15,497	0 1 9	20 11 2	185
Thar and Párkar ...	970	47	4·85	1·08	2,98,203	0 0 10	16 11 10	310
Upper Sind Frontier ...	640	32	5·00	1·68	1,74,548	0 1 1	18 3 11	275
Total 1896-97...	14,544	2,432	16·72	2·36	28,71,774	0 1 11	23 14 2	201
Total 1895-96...	14,378	2,552	17·75	2·88	28,71,774	0 1 10	23 12 3	205

8. In all 14,544 persons were originally assessed. Of these 2,432 or 16·72 per cent. against 17·75 per cent. in 1895-96 petitioned for revision of their assessments.

The percentage of petitions to assessees in the Shikárpur District was as much above the average for the Province of Sind during 1896-97 as it was in 1895-96, although it has fallen slightly from 25 to 24. In the Upper Sind Frontier it has fallen from 19·86 in 1895-96 to only 5 per cent. and in Hyderabad from 17·08 to 15·48. In the other districts it is about the same.

The percentage of reductions on objections for 1896-97 was 2·36 against 2·88 in the preceding year. In the Hyderabad and Thar and Párkar Districts it rose from 0·98 and 0·83 in 1895-96 to 1·91 and 1·08 in 1896-97 respectively. In the Karáchi, Shikárpur and Upper Sind Frontier districts it fell from 3·30, 3·75 and 5·11 to 1·97, 3·47 and 1·68 respectively.

9. The following table exhibits more clearly the reduction and enhancement effected on revision in the several classes than the percentages shown in the table given in paragraph 7 :—

Classes.	Karáchi.		Hyderabad.		Shika'rpur.		Thar and Párkar.		Upper Sind Frontier.		Total.	
	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.
I	590	270	530	120	740	160	70	...	...	...	1,930	550
II	375	135	135	45	280	120	35	...	30	...	855	300
III	280	120	70	40	100	120	50	...	...	...	500	280
IV	252	168	74	9	301	84	13	...	...	...	640	261
V	384	210	57	...	210	35	...	...	35	...	686	215
VI	252	84	238	168	217	...	...	...	...	...	707	252
VII	371	219	119	13	93	179	...	...	60	...	643	411
VIII	1,156	578	468	191	818	284	7	...	73	...	2,522	1,053
IX	416	169	19	...	579	...	...	...	...	...	1,014	169
X	547	...	361	...	...	1,306	...	...	...	...	908	1,306
XI	...	...	...	...	...	...	...	...	...	...	...	...
XII	52	...	...	...	...	...	...	...	...	...	52	...
XIII	...	...	...	...	...	...	...	...	...	...	...	...
XIV	...	...	...	...	...	...	...	...	...	...	...	...
XV	...	...	...	...	2,630	...	...	...	...	...	2,630	...
Total ...	4,675	1,953	2,071	586	5,968	2,288	175	...	198	...	13,087	4,827
Net reduction ...	2,722		1,485		3,680		175		198		8,260	

10. The results shown above are due to revision of assessments in consequence of appeals only, and the total sum "reduced", Rs. 13,087, is the aggregate of the original assessments, in which, in the course of revision, the assessments were altered in the majority of cases by reduction of the assessment and in probably some cases by enhancement of it. Similarly the sum of Rs. 4,827 shown under the head "Enhanced" is the aggregate of the assessments or the final demand to be paid by those assessees who were originally assessed at Rs. 13,087. For instance, the sum of Rs. 2,630 shown against Class XV in Shikárpur under the head "Reduced" was the total amount to which the late Pir of Rohri was assessed, but as his income was found to have been reduced in consequence of his being unable to go on tour and make his collections, his assessment was reduced to Rs. 1,306 in Class X and this amount is shown under the head "Enhanced." In Thar and Párkar and Upper Sind Frontier evidently a different course is followed and only the actual results shown. Thus in both these districts there are "reductions," but no enhancements, and the results in other districts would be more clearly apparent if this course were followed. Thus in the case cited in the Shikárpur District in Class XV Rs. 1,324 only would be shown under the head "Reduced" in the Shikárpur District and nothing under "Enhanced"; or a supplementary table may be added to show these results.

The average incidence of tax per head of population for the Province rose from Rs. 0-1-10 in 1895-96 to Rs. 0-1-11 in 1896-97. In the Karáchi, Hyderabad and Shikárpur Districts it rose from Rs. 0-3-9, Rs. 0-1-3 and Rs. 0-1-8 in 1895-96 to Rs. 0-3-10, Rs. 0-1-4 and Rs. 0-1-9 in 1896-97 respectively. In the Thar and Párkar and Upper Sind Frontier Districts it was the same as in the preceding year. It was highest in the Karáchi District and lowest in the Thar and Párkar District.

The incidence per head of tax-payer rose from Rs. 23-12-3 in 1895-96 to Rs. 23-14-2 in 1896-97. It was, as in the preceding year, highest in Karáchi and lowest in the Thar and Párkar District. There was an increase under this head in all the districts except Karáchi, in which the incidence fell from Rs. 34-4-6 to Rs. 33-15-5. The proportion of the number of tax-payers to the total population has been steadily increasing since 1890-91. In 1890-91 it was $\frac{1}{247}$, in 1891-92 $\frac{1}{32}$, in 1892-93 $\frac{1}{227}$, in 1893-94 $\frac{1}{220}$, in 1894-95 $\frac{1}{216}$, in 1895-96 $\frac{1}{205}$ and in 1896-97 $\frac{1}{201}$.

Final Demand.

12. As already shown the final demand amounted to Rs. 3,41,468 against Rs. 3,33,644 in the preceding year, showing a net increase of Rs. 7,824. Penalties to the amount of Rs. 629 were inflicted in 152 cases, while in 1895-96 they amounted to Rs. 297 only in 169 cases. The largest amount of fines was inflicted in the Karáchi District. No Magisterial proceedings were taken in any district in connection with the administration of the Act. The details of the outstanding balance are as follows:—

District.	Amount outstanding on 1st April 1897.			Since collected.			Written off or remitted.			Proposed to be written off.			In course of recovery.		
	Tax.	Penalty.	Total.	Tax.	Penalty.	Total.	Tax.	Penalty.	Total.	Tax.	Penalty.	Total.	Tax.	Penalty.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karáchi	1,351	55	1,406	1,138	55	1,193	163	...	163	...	...	...	50	...	50
Hyderabad	65	...	65	...	...	...	50	...	50	15	...	15	...	...	...
Shikárpur	4,369	46	4,415	3,437	1	3,438	629	8	637	...	10	10	303	27	330
Thar and Párkar	133	...	133	68	...	68	65	...	65	...	...	...	...	...	...
Upper Sind Frontier ...	111	...	111	...	...	...	111	...	111	...	...	...	...	...	...
Total ...	6,029	101	6,130	4,643	56	4,699	1,018	8	1,026	15	10	25	353	27	380

Out of Rs. 6,130 outstanding on the 1st April 1897, Rs. 4,699 have since been recovered, Rs. 1,026 have been written off, Rs. 25 are proposed to be written off, and the remaining Rs. 380 are being collected.

Return No. V.—Classification of Incomes.

13. This statement shows the distribution of the tax (exclusive of penalties and over-collections remaining unrefunded at the close of the year) over the different trades, professions and industries. The distribution of tax collected over the main heads of income and the percentage of each head on the total income are shown in the following table :—

Heads.	Amount.	Percentage on Total.
	Rs.	
Part I.—Salaries	29,434	8·69
„ II.—Companies	2,133	·63
„ III.—Interest on Securities ...	3,565	1·05
Total, Parts I to III ...	35,132	10·37
Part IV.—Other sources.		
(*a*) Professions	15,755	4·65
(*b*) Commerce	225,938	66·71
(*c*) Transport	1,311	·39
(*d*) Trade	42,015	12·41
(*e*) Manufacture	9,800	2·89
(*f*) Property	8,687	2·57
Rewards, &c.	39	·01
Total, Part IV ...	303,545	89·63
Grand Total ...	338,677	100·00

About 90 per cent. of the tax was paid under Part IV (Other sources of Income) alone and Parts I, II and III paid in all about 10 per cent. only, Part I contributing almost 9 per cent. Commerce paid nearly 67 per cent., while professions, trade and manufacture paid about 5, 12 and 3 per cent. respectively.

14. Appendix B is an abstract of Return V and shows the principal sources of income under Part IV. It is being separately submitted to Government in manuscript and is not therefore discussed here.

Return No. VI.

15. This return shows the details of the total expenditure, Rs. 1,462, incurred on account of the Income Tax establishments as reported by the Accountant General, against Rs. 1,485 in the preceding year. Special establishments were employed in the cities of Karáchi, Hyderabad, Shikárpur and Sukkur. A large portion of this expenditure was incurred in the Karáchi city.

Cities.	Establishment.	Travelling Allowances.	Contingencies.	Total.
	Rs.	Rs.	Rs.	Rs.
Karáchi	806	...	87	893
Hyderabad	166	...	...	166
Shikárpur and Sukkur ...	398	5	...	403
Total ...	1,370	5	87	1,462

16. This return shows the total assessments and collections in each táluka of the several districts in the Province. Columns 3, 4, 5, 6, 7 and 8 of this return agree with columns 8, 9, 16, 17, 21 and 19 respectively of Return No. IV.

Return No. VII.

General Remarks.

The above analysis of the year's work shows that the administration of the Act was satisfactory; that although there was a slight decrease in the final demands of the Thar and Párkar and Upper Sind Frontier Districts the demand in the Province swelled by Rs. 7,824, which was almost all recovered without undue pressure and recourse to magisterial proceedings. The shock caused to trade and business of all kinds by the appearance of plague was not so marked during the year as it will be in the current year, though it is hoped that trade will rapidly develop. Considering all these things the work of assessment and recovery carried out almost wholly by the ordinary establishments was creditable and satisfactory.

A. WINGATE,

Acting Commissioner in Sind.

APPENDIX A.

Statement showing the Total Collections on account of Income Tax in each District of the Province of Sind credited in the accounts of the Accountant General on those shown in the Collector's and Deputy Commissioner's Return No. III.

District.	AS PER ACCOUNTANT GENERAL'S FINAL RETURN FOR MARCH 1897.											As per Collector's Income-tax Return No. III (Column 20).	Difference between the credits of the Accountant General (Column 12) and those of the Collector (Column 13).
	PART I.—TAX ON SALARIES, &c., PAID BY LOCAL AUTHORITIES AND COMPANIES.				Part II.—Tax on Profits of Companies.	Part III.—Tax on Securities of Local authorities and Companies recovered by Revenue authorities.	Part IV.—Tax on other sources of income recovered by Revenue authorities.	Total of Columns 5, 6, 7 and 8.	Fines and Penalties.	Other items.	Total of Columns 9, 10 and 11.		
	Recoveries from Local Fund payment vouchers.	Recoveries by Revenue authorities from Municipalities and Port Trust.	Recoveries by Revenue authorities from Companies and Private Persons.	Total of Columns 2, 3 and 4.									
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs.	Rs. a. p.
Karáchi ...	387 7 6	5,683 0 4	19,132 7 0	25,202 14 10	2,054 0 7	3,449 7 8	1,04,373 12 11	1,35,080 4 0	402 8 0	...	1,35,482 12 0	1,35,461	—21 12 0
Hyderabad and Thar and Párkar.	365 6 4	587 3 11	1,210 6 3	2,163 0 6	.....	.....	91,174 5 6	93,337 6 0	100 0 0	...	93,437 6 0	93,425	—12 6 0
Shikárpur and Upper Sind Frontier.	318 4 6	899 8 10	851 8 9	2,069 6 1	79 6 10	115 9 2	1,09,835 13 1	1,12,100 3 2	66 7 0	2 2 0	1,12,168 12 2	1,12,198	+29 3 10
Total ...	1,071 2 4	7,169 13 1	21,194 6 0	29,435 5 5	2,133 7 5	3,565 0 10	3,05,383 15 6	3,40,517 13 2	568 15 0	2 2 0	3,41,088 14 2	3,41 084	—4 14 2

A. WINGATE,
Acting Commissioner in Sind.

Explanatory Memorandum.

Karáchi—

	Rs.	a.	p.
Accountant General's credit	1,35,482	12	0
Collector's credit	1,35,461	0	0
Difference	−21	12	0
The Accountant General's credit includes Rs. 40 recovered and credited in Karáchi belonging to Upper Sind Frontier	−40	0	0
The Collector's credit includes Rs. 20 belonging to Karáchi and credited in Hyderabad	+20	0	0
Difference ...	−20	0	0
On account of omissions of fractions of a rupee ...	−1	12	0
Total ...	−21	12	0

Hyderabad and Thar and Párkar—

Accountant General's credit	93,437	6	0
Collector, Hyderabad and Deputy Commissioner, Thar and Párkar's credit	93,425	0	0
Difference ...	−12	6	0
In the Accountant General's credit is included Rs. 20 belonging to the Karáchi District recovered in Hyderabad. This is not included in the Collector's return...	−20	0	0
In the Collector's credit is included a sum of Rs. 10 belonging to the Thar and Párkar District and included in the Return for that District recovered in Shikárpur.	+10	0	0
Difference ...	−10	0	0
On account of omission of fractions of rupee in the two Districts	−2	6	0
Total ...	−12	6	0

Shikárpur and Upper Sind Frontier District —

Accountant General's credit	1,12,168	12	2
Collector of Shikárpur's credit	1,12,198	0	0
Difference ...	+29	3	10
The Collector's credit includes Rs. 40 recovered in Karáchi, and	+40	0	0
Excludes Rs. 10 recovered in Shikárpur for the Thar and Párkar District	−10	0	0
Difference ...	+30	0	0
On account of omissions of fractions of a rupee ...	− 0	12	2
Total ...	+29	3	10

RETURN No. III.

(Rule No. 19).

Statement showing the Collections of the Tax under Act II of 1886 in the year 1896-97.

Class.	Amount of Income.	Salaries, Pensions, Annuities, and Gratuities paid by the Government.		Salaries, Pensions, Annuities, and Gratuities paid by Local Authorities.		Salaries, &c., paid by Companies, Public Bodies, Associations, and Private employers.				Profits of Companies.		Interest on Securities.		Other Sources of Income.		Total Collection of Tax.		Penalties by Collector.	Fines by Magistrate.	Total of 17, 18 and 19.	Refunds.	Net Collections.	Remarks.
						Tax levied under Section 9 (1).		Tax levied under Section 9 (2).															
		No. of Assessees.	Amount of Tax.	No. of Assessees.	Amount of Tax.	No. of Assessees.	Amount of Tax.	No. of Assessees.	Amount of Tax.	No. of Assessees.	Amount of Tax.	No. of Assessees.	Amount of Tax.	No. of Assessees.	Amount of Tax.	No. of Assessees.	Amount of Tax.						
1	2	3	4	5	6	7	8	9	10	11	12	13		14	15	16	17	18	19	20	21	22	23
	Rs. Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I ...	500, but less than 750	...	...	137	992	5	27	111	594	...	...	117	362	6,384	63,979	6,754	65,954	255	...	66,209	580	65,629	
II ...	750 ,, 1,000	...	...	55	748	10	142	131	1,654	1	14	6	82	2,565	38,690	2,768	41,330	110	...	41,440	140	41,300	
III ...	1,000 ,, 1,250	...	...	36	689	7	96	98	1,706	1	18	10	176	1,499	30,087	1,651	32,772	74	...	32,846	95	32,751	
IV ...	1,250 ,, 1,500	...	...	32	771	...	...	76	1,853	...	...	6	141	841	23,638	955	26,403	16	...	26,419	83	26,336	
V ...	1,500 ,, 1,750	...	...	10	322	...	...	31	965	1	31	4	126	455	16,074	501	17,518	33	..	17,551	108	17,443	
VI ...	1,750 ,, 2,000	...	...	5	174	1	42	28	1,047	...	...	...	...	356	15,080	390	16,343	20	...	16,363	78	16,285	
	Total I to VI ...	...	...	275	3,696	23	307	475	7,819	3	63	143	887	12,100	187,548	13,019	2,00,320	508	...	2,00,828	1,084	1,99 744	
	Rs. Rs.																						
VII ...	2,000, but less than 2,500	...	...	15	730	...	...	32	1,616	1	48	...	...	370	21,007	418	23,401	22	...	23,423	147	23,276	The difference of Rs. 148 between column 22 of this return and column 20 of Return No. IV is made up of the following over-collections remaining unrefunded at the close of the year :—
VIII ...	2,500 ,, 5,000	...	...	25	2,147	...	...	69	5,891	2	151	4	352	489	41,624	589	50,165	25	...	50,190	127	50,063	
IX ...	5,000 ,, 10,000	...	...	4	635	...	...	18	3,069	2	473	6	1,024	149	26,243	179	31,444	...	...	31,444	19	31,425	
X ...	10,000 ,, 20,000	...	...	3	1,148	...	...	5	1,750	4	1,398	2	565	52	17,377	66	22,238	15	...	22,253	310	21,943	
XI ...	20,000 ,, 30,000	...	...	...	...	...	...	1	625	...	..	1	737	7	3,909	9	5,271	...	...	5,271	..	5,271	
XII ...	30,000 ,, 40,000	...	...	...	...	...	...	...	...	...	...	...	...	4	3,346	4	3,346	...	...	3,346	..	3,346	
XIII ...	40,000 ,, 50,000	...	...	...	...	...	...	...	...	...	...	...	...	1	1,068	1	1,068	..	...	1,068	...	1,068	
XIV ...	50,000 ,, 1,00,000	...	...	...	...	...	...	...	...	...	...	...	...	2	3,259	2	3,259	...	...	3,259	...	3,259	
XV ...	1,00,000 and more	...	...	...	...	...	...	...	...	..	...	...	...	...	..	...	...	...	...	...	...	...	
	Total VII to XV ...	...	...	47	4,660	...	...	125	12,951	9	2,070	13	2,678	1,074	1,17,833	1,268	1,40,192	62	...	1,40,254	603	1,39,651	Rs. Karáchi District ... 62 Hyderabad do. ... 69 Shikárpur do. ... 17 Total ... 148
	Grand Total ...	...	...	322	8,356	23	307	600	20,770	12	2,133	156	3,565	13,174	3,05,381	14,287	3,40,512	570	...	3,41,082	1,687	3,39,395	

Note —The unclassified item of Rs. 2 shown in the table given in para. 6 of the Report has been omitted from this return.

A. WINGATE,
Acting Commissioner in Sind.

RETURN No. IV.

(RULE 19).

Statement showing the Original and Final Demands and Uncollected Balances of sums due under Act II of 1886 in the year 1897.

Part of the Act under which the Income is assessed.	Original Demand.		Revision by Collector.		Revision by Commissioner.		Final Demand.		Penalties by Collector.		Fines by Magistrate.		Arrears of previous year.	Total of Columns 9, 11, 13 and 14.	Collections.					Balance.	Remarks.
	Number of assessees.	Amount of Tax.	Number of petitions or objections.	Demand after disposal.	Number of petitions or objections.	Demand after disposal.	Number of assessees.	Amount of Tax.	Number.	Amount	Number.	Amount	Amount.		Tax.	Penalties.	Fines.	Arrears.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
		Rs.		Rs.		Rs.		Rs.		Rs.			Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	
Chapter III-A and Part I., Schedule II.	945	29,434	...	27,435	...	27,435	945	29,434	...	...	...	...	...	29,434	29,434	...	...	...	29,434	...	
Chapter III-B and Part II., Schedule II.	12	2,119	1	2,006	...	2,006	11	2,085	...	...	...	...	48	2,133	2,085	...	...	48	2,133	...	
Chapter III-C and Part III., Schedule II.	156	3,565	...	3,449	...	3,449	156	3,565	...	...	...	...	...	3,565	3,565	...	...	...	3,565	...	
Chapter III-D and Part IV., Schedule II.	13,431	3,14,610	2,375	3,06,394	56	3,06,384	13,185	3,06,384	152	629	...	...	3,245	3,10,258	3,00,936	552	...	2,609	3,04,115	6,130*	*This includes Rs. 65 by which assessment was reduced in the Thar and Párkar District, and Rs. 28 by which it was reduced in the Upper Sind Frontier District under Section 33 of the Income Tax Act.
Total ...	14,544	3,49,728	2,376	3,39,284	56	3,39,274	14,297	3,41,468	152	629	...	...	3,293 Tax 3,251 Penalties 42	†3,45,390	†3,36,020	552	...	2,675 Tax 2,657 Penalties 18	3,39,247	6,130†	†These exclude Rs. 13 paid as refunds on account of insurance in the Karáchi District.

Note.—The unclassified item of Rs. 2 shown in the table given in para. 6 of the Report has been omitted from this return.

A. WINGATE,
Acting Commissioner in Sind.

RETURN No. VI.

(RULE 19.)

Statement of Expenditure incurred in the Assessment and Collection of the Tax under Act II of 1886 in the year 1896-97.

Head.	Amount.	REMARKS.
1	2	3
	Rs.	
Establishment	1,370	
Travelling allowance	5	
Contingencies	87	
Total ...	1,462	

A. WINGATE,
Acting Commissioner in Sind.

RETURN No. VII.

District.	Tálukas.	Final Demand.		Collection.		Balance Outstanding.		Recovery of previous year's Arrears.		Remarks.
		Number of Assessees.	Amount of Tax.	Tax.	Penalties.	Tax.	Penalties.	Tax.	Penalties.	
1	2	3	4	5	6	7		8		9
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Karáchi ...	Karáchi City ...	2,333	1,04,009	*1,02,831	214	1,165*	55	611	...	*These exclude Rs. 13 paid as refunds on account of insurance.
	Do. Táluka ...	25	310	310	...	...	...	...	...	
	Sákro do. ...	74	1,368	1,368	...	...	...	...	...	
	Ghorábári... ...	85	1,592	1,592	90	...	...	10	...	
	Tátta	235	4,678	4,678	...	...	...	27	...	
	Sujával	63	1,504	1,476	13	28	...	...	...	
	Mirpur Batoro ...	111	2,569	2,569	35	...	...	10	...	
	Jati	76	2,254	2,254	...	...	...	...	...	
	Sháhbandar ...	50	1,010	1,010	...	...	...	...	...	
	Dadu	183	3,231	3,231	5	...	...	...	...	
	Johi	210	3,099	3,099	10	...	...	25	3	
	Sehwan	265	5,383	5,353	29	30	...	...	...	
	Mánjhand... ...	84	1,335	1,335	...	...	...	10	...	
	Kotri	152	2,514	2,464	...	50	...	...	3	
	Kohistán	37	425	425	...	...	...	...	...	
	Total, Parts I to IV.	3,983	1,35,281	1,33,995	396	1,273 +78* 1,351	55	693	6	*Arrears of previous year remaining unrecovered on 1st April 1897.
Hyderabad...	Guni	269	5,766	5,766	78	...	...	...	...	
	Badin	233	4,304	4,304	...	...	...	...	...	
	Tando Bago ...	221	4,132	4,132	22	...	...	...	...	
	Dero Mohbat ...	187	3,001	3,001	...	...	...	...	...	
	Hyderabad City ...	581	14,576	14,536	...	40	...	...	...	
	Do. Táluka.	139	3,309	3,309	...	...	...	...	...	
	Tando Alláhyár ...	406	8,365	8,365	...	...	...	...	...	
	Sháhdádpur ...	224	4,418	4,418	...	...	...	...	...	
	Hala	270	6,095	6,080	...	15	...	...	...	
	Sákrand	181	3,381	3,381	...	...	...	...	...	
	Moro	295	5,598	5,598	...	...	...	...	...	
	Nausháhro ...	386	6,939	6,929	...	10	...	...	...	
	Kandiaro	264	4,228	4,228	...	...	...	...	...	
	Total, Part IV ...	3,656	74,112	74,047	100	65	...	...	...	
	„ „ I ...	119	2,083	2,083	...	...	...	...	...	
	Total ...	3,775	76,195	76,130	100	65	...	...	...	
Shikárpur ...	Shikárpur City ...	755	16,534	14,181	45	2,353	4	947	...	
	Sukkur City ...	558	17,285	16,458	8	827	15	330	2	
	Shikárpur Táluka.	131	2,255	2,255	...	...	...	113	...	
	Sukkur do. ...	210	4,039	4,011	...	28	...	10	...	
	Nausháhro ...	258	5,638	5,618	2	20	3	...	5	
	Rohri	463	12,571	12,556	...	15	...	...	...	
	Ghotki	210	3,346	3,346	...	...	...	...	...	
	Mirpur	175	2,916	2,916	...	...	...	...	...	
	Ubauro	130	1,864	1,864	...	...	...	...	...	
	Lárkhána... ...	558	9,376	9,073	...	303	...	215	...	
	Labdarya	215	3,437	3,437	...	...	...	10	...	
	Kambar	417	7,463	7,166	...	297	...	...	...	
	Rato-dero	215	3,925	3,915	...	10	...	...	...	
	Mehar	232	3,719	3,719	...	...	...	105	5	
	Nasirabad... ...	139	2,389	2,389	...	...	...	...	...	
	Kakar	175	3,386	3,386	...	...	...	224	...	
	Total, Part IV ...	4,841	1,00,143	96,290	55	3,853 +516* 4,369	22 +24† 46	1,954	12	*†Arrears of previous year remaining unrecovered on 1st April 1897.
	Total, Parts I, II and III ...	103	2,194	2,194	...	...	...	...	...	
	Total ...	4,944	1,02,337	9,8484	55	4,369	46	1,954	12	

RETURN No. VII—*continued.*

Districts.	Tálukas.	Final Demand.		Collections.		Balance Outstanding.		Recovery of previous year's Arrears.		Remarks.
		Number of Assessees.	Amount of Tax.	Tax.	Penalties.	Tax.	Penalties.	Tax.	Penalties.	
1	2	3	4	5	6	7		8		9
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Thar and Párkar.	Umarkot	182	3,270	3,270	...	...	...	...	...	The balance Rs. 6,130 includes Rs. 65 by which assessment was reduced under Section 33 of the Income Tax Act in the Thar and Párkar District, and Rs. 28 on account of the Upper Sind Frontier District by which the assessment was similarly reduced.
	Khipra	114	1,837	1,837	...	...	...	...	...	
	Sanghar	103	1,584	1,519	...	65	...	...	...	
	Mithi	105	1,358	1,358	...	...	...	...	...	
	Dipla	49	649	649	...	...	...	...	...	
	Cháchra	122	1,752	1,752	...	...	...	...	...	
	Nagar	87	1,210	1,210	...	...	...	...	...	
	Mirpur	192	4,330	4,262	...	68	...	...	...	
	Total, Part IV ...	954	15,990	15,857	...	133	...	...	...	
	„ „ I ...	6	79	79	...	...	...	...	...	
	Total ...	960	16,069	15,936	...	133	...	...	...	
Upper Sind Frontier.	Jacobabad ...	264	5,170	5,097	...	73	...	10	...	
	Thul	99	1,601	1,601	1	...	...	...	...	
	Kashmor	149	2,515	2,477	...	38	...	...	...	
	Sháhdádpur ...	114	2,230	2,230	...	...	...	...	...	
	Total, Part IV ...	626	11,516	11,405	1	111	...	10	...	
	„ „ I ...	9	70	70	...	...	...	...	...	
	Total ...	635	11,586	11,475	1	111	...	10	...	
	Grand Total...	14,297	3,41,468	*3,36,020	552	5,435	77	2,657	18	*These exclude Rs. 13 paid as refunds on account of insurance in the Karáchi District.
						594	24			
						6,029	101			
						6,130*		2,675		

A. WINGATE,

Acting Commissioner in Sind.

No. 1541 OF 1897-98.

Income Tax Office,
Bombay, 18th September 1897.

From

H. C. COORLAVALA, ESQ.,
Income Tax Collector,
Bombay;

To

THE HONOURABLE MR. J. MONTEATH, C.S.I.,
Chief Secretary to Government,
Financial Department,
Bombay.

SIR,

I have the honour to submit the annual report on the working of the Income Tax Act in the City of Bombay for the year 1896-97, and to append the following returns:—

No. III.—Statement showing the collections of the tax under Parts I, II, III and IV of Schedule II of the Act.

No. IV.—Statement showing the original and final demand and uncollected balances of sums due at the close of the year.

No. V.—Statement showing the classification of incomes on account of which the tax was collected during the year.

No. VI.—Statement of expenditure in the assessment and collection of the tax.

2. There is complete agreement between the returns (III, IV and V) under each Part.

3. The figures contained in these statements also agree with those in the Accountant General's books.

4. The administration of this Department was in my charge from 14th April to 13th June 1896, when the late Collector Mr. K. N. Sirvai was on privilege leave, and again from 4th February to 31st March 1897 in succession to Mr. Sirvai, who died on the 22nd January 1897. On receipt of the intimation of Mr. Sirvai's lamentable death, Government were pleased to issue the following Resolution:—

"The Governor in Council has received with regret this intimation of the death of Mr. Kharsedji Nasarvanji Sirvai, Collector of Income Tax, Bombay. The public service has sustained a severe loss by the untimely decease of this able and zealous officer."

In reviewing the administration reports of the Income Tax Department for 1895-96, Government were pleased to refer again to Mr. Sirvai's death as under:—

"The recent death of Mr. K. N. Sirvai has deprived them of the services of an officer who has for 10¾ years conducted the duties of the Collector of Income Tax, Bombay, with admirable tact and judgment."

5. The original demand for the year under all the Parts of Schedule II of the Act amounted to Rs. 21,39,742 leviable from 25,913 assessees as against Rs. 21,72,142 payable by 29,106 persons in the previous year, thus showing a decrease of 3,193 persons in the number of tax-payers and a decrease of Rs. 32,400 in the amount of assessment. The amount reduced or remitted on revision was Rs. 1,64,489 as compared with Rs. 2,01,085 in the preceding year. Penalties to the extent of Rs. 72 were imposed on 5 persons. The amount on account of previous year's arrears was Rs. 91,327. The net amount for collection thus stood at Rs. 20,66,652, out of which Rs. 19,41,963 were realized within the year, leaving Rs. 1,24,689 outstanding, which all have since been recovered. The subjoined table shows in detail the above particulars:—

District.	Population.	Original Demand.		Final Demand.							
				I.—Salaries.		II.—Companies.		III.—Securities.	IV.—Other Source of Income.		
		Number.	Amount.	Number.	Amount.	Number.	Amount.	Amount.	Number.	Amount.
			Rs.		Rs.		Rs.	Rs.		Rs.
Bombay ...	821,764	25,913	21,39,742	12,450	3,85,124	174	5,13,967	60,057	12,455	10,16,105

District.	Final Demand—*continued.*				Arrears of previous year.	Grand Total.	Gross Collection.	Refund.	Net Collection.	Balance Outstanding.
	Total.		Penalties.							
	Number.	Amount.	Number.	Amount.						
		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bombay ...	25,079	19,75,253	5	72	91,327	20,66,652	19,42,231	268	19,41,963	1,24,689

6. Exclusive of the outstandings of the previous year (Rs. 91,327) the amount of tax collected on account of the year 1896-97 has been Rs. 19,75,325, of which Rs. 18,50,636 were collected between 1st April 1896 and 31st March 1897, and Rs. 1,24,689 were collected after that date. This result gives an increase of Rs. 4,198 over the collections of the previous year as shown below in the details of the Parts:—

	1896-97.	1895-96.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Part I.—(Salaries)	3,85,124	3,82,737	2,387	...
„ II.—Railways	1,57,581	2,11,499	...	53,918
„ II.—Other Joint Stock Companies .	3,56,386	2,88,475	67,911	...
„ III.—Interest on Securities	60,057	62,552	...	2,495
„ IV.—Commerce, Trade, &c.	10,16,105	10,25,794	...	9,689
„ Penalties	72	70	2	...
	19,75,325	19,71,127	70,300	66,102
		Net Increase ...	4,198	

7. Under Parts I and III the difference between the collections of this year and those of the previous year is small and needs no special comments. Under Part II—Tax on profits of Joint Stock Companies—the payment of tax made by the Railway Companies shows a decrease of Rs. 53,918, which is due to the falling off in the goods traffic of the Railway Companies owing to the famine. The earnings of the other Joint Stock Companies show an increase of Rs. 67,911 over those of 1895-96. The year on the accounts of which assessments were made in 1896-97 was an exceptionally good year for Cotton Mills. Cotton being cheap and demand for yarn in China being brisk the earnings of the Cotton Mills Companies were comparatively greater. Under Part IV (Commerce and Trade), the result is not so unfavourable as was at first feared, the decrease being only Rs. 9,689. This decrease is due to the prevalence of plague and famine which disorganized every branch of trade and much retarded the collections. A large number of assessees temporarily suspended business and left Bombay in a panic or changed their business and residential quarters. It was, therefore, with some difficulty the collections for 1896-97 were made. It will be seen, however, from paragraph 6 of this report that taking all the parts together, the total collections show an increase of Rs. 4,198 over those of 1895-96 instead of (as might be expected), showing a marked decrease in consequence of the outbreak of plague and famine in the year under report. The existence of plague and famine in the latter half of the year did not materially affect the collections of 1896-97 for the reason that all the Income Tax assessments are made on the ascertained profits of the year of account preceding the year of assessment. The collections of 1896-97 were accordingly made on the profits as disclosed in the accounts of 1895-96; thus the full weight of plague and famine was not brought to bear upon the revenue of 1896-97. The loss of revenue likely to result from plague and famine will be felt mainly in the current year, as the assessments for the current year are made on the ascertained profits of the preceding year, which was smitten severely with plague and famine.

8. The number of persons originally assessed was 25,913. The number of objection petitions, as also the percentage of petitions to assessees, cannot be given, as most of the objections against assessments were made to the Collector by the assessees in person and disposed of at once after the examination of such proofs as were tendered. The number of written petitions made to the Collector was 129, the percentage between which and the number of assessment will not give the correct ratio of objections to assessments. The percentage of reductions on objections and the incidence of tax in relation to population are given in the subjoined table :—

Number of persons originally assessed.	Number of objection petitions.	Percentage of petitions to assessees.	Percentage of reductions on objections.	Incidence of the Tax under Parts I, II, III and IV.			
				Population of Bombay as per Census of 1891.	Per head of Population.	Per head of Tax-payer.	Number of persons to one Tax-payer.
					Rs. a. p.	Rs. a. p.	
25,913	...	....	7·6	821,764	2 6 5	78 12 2	32

9. Two petitions were made to the Commissioner under Section 27 of the Act against assessment under Part IV of the Act, and the action of this Department was confirmed by the Commissioner in both the cases. One appeal was made to Government, who in their Resolution, Financial Department, No. 3914, dated 11th September 1897, declined to interfere in the matter.

10. The following table shows the distribution over the main heads of the amount collected :—

Heads.	Amount.	Percentage on Total.
	Rs.	
I.—Salaries	3,78,031	19·46
II.—Companies	5,07,075	26·11
III.—Securities	59,600	3·06
IV.—(*a*) Profession	69,180	3·56
(*b*). Commerce	5,56,898	28·67
(*c*). Transport	16,433	·84
(*d*). Trade	90,610	4·66
(*e*). Manufacture	44,264	2·27
(*f*). Property	2,19,853	11·32
Total, Part IV	9,97,238	51·35
Penalty	19	
Grand Total	19,41,963	

11. It will be seen from Statement VI that Rs. 38,095 per annum represent the cost of the Income Tax establishment, in addition to which the amount allowed at the rate of 2 per cent. to the heads of firms, &c., for the collection of Income Tax on the salaries of their employés, comes to Rs. 6,151. The former sum bears the ratio of 1·96 per cent. to the amount collected and on the total of the two sums, Rs. 44,246, the percentage comes to 2·27.

I have the honour to be,

Sir,

Your most obedient Servant,

H. C. COORLAVALA,

Income Tax Collector, Bombay.

RETURN No. III.

(RULE No. 19.)

Statement showing the Collections of the Tax under Act II of 1886 in the year 1896-97 in the City of Bombay.

Class.	Amount of Income.	Salaries, Pensions, Annuities and Gratuities paid by the Government.		Salaries, Pensions, Annuities and Gratuities paid by Local Authorities.		Salaries, &c, paid by Companies, Public Bodies, Associations and Private employers. Tax levied under Section 9 (1).		Salaries, &c, paid by Companies, Public Bodies, Associations and Private employers. Tax levied under Section 9 (2).		Profits of Companies.		Interest on Securities.	Other Sources of Income.		Total Collection of Tax.		Penalties by Collector.	Fines by Magistrate.	Total of 17, 18 and 19.	Refunds.	Net Collections.	Remarks.
		No. of Assessees.	Amount of Tax.	No. of Assessees.	Amount of Tax.	No. of Assessees.	Amount of Tax.	No. of Assessees.	Amount of Tax.	No. of Assessees.	Amount of Tax.	Amount of Tax.	No. of Assessees.	Amount of Tax.	No. of Assessees.	Amount of Tax.						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
		Rs.	Rs.		Rs.		Rs.		Rs.		Rs.	Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I ...	500, but less than 750	...	...	328	5,461	252	3,141	5,405	46,188	2	33		4,148	41,480	10,635	96,303	..	...	96,303	...	96,303	
II ...	750 ,, 1,000	..	..	115	2,052	116	2,120	1,252	24,110	2	46		1,519	22,785	3,004	51,113	3	...	51,116	...	51,116	
III ...	1,000 ,, 1,250	...	...	57	1,315	77	1,828	896	21,006	3	86		1,495	29,900	2,528	54,135	15	...	54,150	10	54,140	
IV ...	1,250 ,, 1,500	...	...	60	1,583	15	410	435	12,199	2	66	...	798	22,344	1,310	36,602	...	...	36,602	...	36,602	
V ...	1,500 ,, 1,750	...	...	46	1,586	30	962	392	12,761	3	127		653	22,855	1,124	38,291	...	...	38,291	...	38,291	
VI ...	1,750 ,, 2,000	...	...	37	1,580	36	1,411	542	23,123	1	51		690	28,980	1,306	55,145	...	..	55,145	...	55,145	
	Part III	...	...	...	...	...	...	...	...	...	...	55	...	.....	...	55	...	...	55	...	55	
	Total I to VI ...	...	..	1,143	13,577	526	9,872	8,922	1,39,387	13	409	55	9,303	1,68,344	19,907	3,31,644	18	...	3,31,662	10	3,31,652	
VII ...	2,000, but less than 2,500	...	...	27	1,570	39	2,315	405	23,524	...	...		713	41,093	1,184	68,502	...	...	68,502	...	68,502	
VIII ...	2,500 ,, 5,000	...	...	56	5,380	61	5,662	853	79,731	11	1,025		1,165	1,05,783	2,146	1,97,581	...	...	1,97,581	118	1,97,463	
IX ...	5,000 ,, 10,000	...	...	40	7,143	35	6,236	246	41,426	11	1,981		662	1,22,632	994	1,79,418	...	...	1,79,418	75	1,79,343	
X ...	10,000 ,, 20,000	...	...	15	5,381	10	3,053	70	22,280	18	7,267		374	1,37,480	487	1,75,461	1	...	1,75,462	43	1,75,419	
XI ...	20,000 ,, 30,000	...	...	1	712	1	765	10	6,350	14	9,250	...	120	75,406	146	92,483	...	...	92,483	...	92,483	
XII ...	30,000 ,, 40,000	...	...	..	...	...	...	3	2,644	10	9,109		84	76,199	97	87,952	...	...	87,952	...	87,952	
XIII ...	40,000 ,, 50,000	...	...	...	...	..	...	1	1,094	6	7,080		38	44,351	45	52,525	...	...	52,525	...	52,525	
XIV ...	50,000 ,, 1,00,000	...	..	...	...	...	...	...	...	27	52,896		63	1,09,942	90	1,62,838	...	...	1,62,838	...	1,62,838	
XV ...	1,00,000 and more	...	...	...	...	...	...	...	...	46	4,18,058		22	1,16,183	68	5,34,241	...	...	5,34,241	...	5,34,241	
	Part III	...	...	...	...	...	...	...	...	...	...	59,567	...	.....	...	59,567	...	...	59,567	22	59,545	
	Total VII to XV ...	...	...	139	20,186	146	18,031	1,588	1,77,049	143	5,06,666	59,567	3,241	8,29,069	5,257	16,10,568	1	...	16,10,569	258	16,10,311	
	GRAND TOTAL ...	...	...	1,282	33,763	672	27,903	10,510	3,16,436	156	5,07,075	59,622	12,544	9,97,413	25,164	19,42,212	19	...	19,42,231	268	19,41,963	

Income Tax Office,
Bombay, 18th September 1897.

H. C. COORLAVALA,
Income Tax Collector, Bombay.

RETURN No. IV.

(RULE No. 19.)

Statement showing the Original and Final Demands and Uncollected Balances of sums due under Act II of 1886 in the year 1896-97 in the City of Bombay.

Part of the Act under which the Income is assessed.	Original Demand.		Revision by Collector.		Revision by Commissioner.		Final Demand.		Penalties by Collector.		Fines by Magistrate.		Arrears of previous year.	Total of Columns 9, 11, 13 and 14.	Collections.					Balance.	Remarks.
	Number of Assessees.	Amount of Tax.	Number of Petitions or Objections.	Demand after disposal.	Number of Petitions or Objections.	Demand after disposal.	Number of Assessees.	Amount of Tax.	Number.	Amount.	Number.	Amount.	Amount.		Tax.	Penalties.	Fines.	Arrears.	Total.		
1	2	3	4	5		7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Chapter III A and Part I, Schedule II	12,477	3,86,790	...	3,85,218	...	...	12,450	3,85,124	3	65	...	...	7,888 P 2	3,93,079	3,70,143	...	...	7,888 +P 2	3,78,031 P 2	14,982 P 65	
Chapter III B and Part II, Schedule II	174	5,13,973	...	5,13,973	...	...	174	5,13,967	...	...	...	...	8,433	5,22,400	4,98,642	...	...	8,433	5,07,075	15,324	
Chapter III C and Part III, Schedule II	...	60,088	...	60,088	...	...	...	60,057	...	...	...	...	594	60,651	59,006	...	...	594	59,600	1,053	
Chapter III D and Part IV, Schedule II	13,262	11,78,891	129	10,16,932	2	...	12,455	10,16,105	2	7	...	...	74,393 +P 17	10,90,522	9,22,845	...	...	74,393 +P 17	9,97,238 P 17	93,258 P 7	
Total ...	25,913	21,39,742	129	19,76,211	2	...	25,079	19,75,253	5	72	...	...	91,327	20,66,652	18,50,636	...	...	91,327	19,41,963	1,24,689	

Income Tax Office:
Bombay, 18th September 1897.

H. C. COORLAVALA,
Income Tax Collector, Bombay.

RETURN No. VI.

INCOME TAX FORM No. 31.

Statement of Expenditure incurred in the Assessment and Collection of the Tax under Act II of 1886 during the year ending 31st March 1897 in the City of Bombay.

Head.	Number.	Monthly Rate.	Number of Months.	Total Cost.	Remarks.
		Rs.		R. a p.	
A.—Establishment—					
(1) Collector	1	700	12	8,416 4 2	
(2) Assistant Collector ...	1	300	12	3,663 15 2	
(3) Personal Allowance ...	...	100	12	860 0 3	
(4) Clerks, Inspectors, Assistant Inspectors and Peons	48	...	12	22,877 4 6	
B.—Grain Compensation Allowance	...	...	...	88 5 11	
C.—Conveyance Allowance—					
(1) Collector	1	100	12	1,089 4 7	
(2) Assistant Collector ...	1	50	12	600 0 0	
D.—Contingencies—					
(1) Miscellaneous	...	...	12	199 14 1	
Allowance paid to the Assessor and Collector of Municipal Rates and Taxes for collecting Income Tax from owners of conveyances, horses and cattle plying for hire ...	...	25	12	300 0 0	
Total ...	...	...	...	*38,095 0 8	Being 1·96 per cent. on the collection.
Add—Commission of 2 per cent. allowed to the employers of labour for collecting Income Tax in 1896-97 as per instructions conveyed in the Accountant General's letter No. $\frac{B}{23373}$, dated 13th December 1887 ...	...	...	...	6,151 2 0	
Grand Total ...	...	...	...	44,246 2 8	Being 2·27 per cent. on the collection.
Percentage of expenditure on collection	...	...	...	2·27	

* Includes the salary of Rs. 300, personal allowance of Rs. 100 and conveyance allowance of Rs. 50 drawn by the Assistant Collector for December 1896 at Calcutta while on privilege leave.

H. C. COORLAVALA,
Income Tax Collector, Bombay.

Income Tax Office:
Bombay, 18th September 1897.

No. $\frac{\text{I.T.}}{106}$.

FINANCIAL DEPARTMENT.

Dated Aden Treasury, 14th July 1897.

From

BRIGADIER-GENERAL C. A. CUNINGHAM,
Political Resident, Aden;

To

THE SECRETARY TO GOVERNMENT,
Bombay.

SIR,

I have the honour to submit the Annual Administration Report on the working of the Income Tax Act in the Settlement of Aden for the year 1896-97 and to append the following returns:—

Return III.—Statement showing the collection of the Tax under Parts I, II, III and IV of Schedule II of Act II of 1886.

Return IV.—Statement showing the original and final demands and uncollected balances of sums due at the close of the year.

*Return V.**—Statement showing the classification of incomes on account of which the tax was collected during the year.

Return VI.—Statement of expenditure incurred in the assessment and collection of the tax.

Return VII.—Statement showing the total assessments and collections at Aden and Perim.

2. *Returns III, IV & V* agree with one another under each Part, excluding the penalties included in Return IV.

Appendix A., showing the amount of the tax brought on the books of the Accountant General and that shown in the Collector's returns, is attached. Agreement exists between the figures given in Appendix A.

Administration.

Assessment.

3. The assessment list for the Settlement of Aden was framed by the Head Accountant of the Aden Treasury; the list was principally based on the final demands of the previous year supplemented by fresh enquiries. Great care was taken in framing the list of assessment.

At Perim the tax was collected by the Assistant Resident, Perim, who is the Collector of Income Tax for the Island.

Revision.

4. The First Assistant Resident as Treasury Officer exercised powers of revision under Section 25 of the Act in the Settlement of Aden.

Supervision.

5. The general supervision was, as heretofore, exercised by the Resident, who has been invested with the powers of Commissioner under Section 27.

Collection.

6. In Aden the tax is collected in one instalment in accordance with Government Resolution, Financial Department, No. 784, dated 19th March 1886.

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* Not printed.

Original Demand.

7. In the year under report the original demand amounted to Rs. 41,884 from 917 assessees as against Rs. 39,227 from 909 assessees, thus showing an increase of 8 in the number of assessees as well as of Rs. 2,657 in the amount of the assessment. The amount remitted in consequence of the successful petitions of objections was Rs. 5,627 as against Rs. 3,191 in 1895-96. The former sum includes Rs. 2,636 (compared with Rs. 2,376 in 1895-96) on account of Income Tax having been paid by the head offices of the objectors in India. Thus the net amount remitted was Rs. 2,991 against Rs. 815 of the previous year. The increase was owing to the over-collections refunded during the year. The final demands realized under all Parts, except interest on Government securities and official salaries, amounted to Rs. 35,570 after writing off Rs. 687 as irrecoverable. Rs. 133 on account of penalties being added to the final demand, the net collection in Aden and Perim was Rs. 35,703. This, on comparison with the previous year's figures Rs. 35,804, shows a net decrease of Rs. 101. The decrease is small and calls for no remark. There was no balance outstanding at the close of the year 1896-97. A table showing the details of the original and final demands, collections and balances, in Aden and Perim has been attached to this report.

Return IV.

A comparison of the figures under Part IV with those of the previous year gives the following result :—

District.	Year.	Original Demand.		Final Demand.	
		Number of Assessees.	Amount.	Number of Assessees.	Amount.
			Rs.		Rs.
Aden	1895-96 ...	525	21,754	451	18,563
	1896-97 ...	527	23,643	449	18,016
		+ 2	+ 1,889	— 2	— 547

8. The following table gives details as to the number of persons originally assessed, percentage of petitions and reductions, and the incidence of the tax :—

District.	Number of Persons originally assessed.	Number of Petitions of objections.	Percentage of Petitions to Assessees.	Percentage of reduction on objection.	Incidence of the Tax under Parts I, II, III, and IV.			
					Population of the District.	Per head of Population.	Per head of Tax-payers	Number of persons to one Tax-payer.
						Rs. a. p.	Rs. a. p.	
Aden	837	64	7·65	14·41	35,055	0 15 3	44 0 4	46
Perim	80	...	...	...	986	2 14 2	35 9 5	12
Total ..	917	64	6·98	13·43	36,041	1 0 1	43 3 5	43

9. It will be seen that out of the total number of 917 assessees 64 or 6·98 per cent. appealed against their assessment, including 20 assessees, who produced certificates for payment of Income Tax by their head offices in India. The amount remitted to them was Rs. 2,636, hence the percentage on reductions on objections was high.

10. Taking Part IV alone the following table shows fluctuations consequent on revision :—

Class.	Aden 1896-97.		Aden, 1895-96.	
	Reduced.	Enhanced.	Reduced.	Enhanced.
I	120	...	160	...
II	20	...	65	...
III	20	8	30	...
IV	...	...	36	...
V	...	...	...	...
VI	84	...	84	...
VII	153	...	180	...
VIII	573	...	573	...
IX	1,094	...	878	...
X	781	...	1,185	...
XV	2,790	...	...	...
	5,635	8	3,191	...
	5,627		3,191	

11. The average incidence of the tax per head of population in Aden and Perim is Re. 1-0-1 and that per head of tax-payers is Rs. 43-3-5.

Final Demand.

12. The final demands under all Parts amounted to Rs. 36,257 as against Rs. 36,036 and the net increase was Rs. 221. The amount of penalty inflicted was of small amount ; it was ordered in the case of persons who attempted to evade the tax after the period allowed for payment was over. In no case was fine inflicted.

Return V.

13. This statement shows the distribution of the tax under the different trades, dealings and industries brought under the operations of the Act. This distribution of the total amount collected over the main headings is shown in the following table :—

Heads.	Amount.	Percentage on Total.
	Rs.	
I.—Salaries	14,114	39·68
II.—Companies	4,127	11·6
IV.—		
(*a*) Profession	10	·03
(*b*) Commerce	13,068	36·74
(*c*) Transport	521	1·46
(*d*) Trade	2,018	5·67
(*e*) Manufacture... ...	180	·51
(*f*) Property	1,532	4·31
	17,329	48·72
	35,570	...

Appendix B.

14. Appendix B,* showing the distribution of the principal sources of income under Part IV is attached, from which it will be seen that as in the previous year general merchants paid the largest amount of the tax. The average amount paid by each assessee is given at the foot of the return.

* Not printed.

15. The total cost of the operations amounted to Rs. 893 as against Rs. 887. The charge is, as usual, for the clerical establishment maintained for the whole year as well as for the commission paid for collection of the tax by employers from their employés. No expenditure was incurred at Perim.

Return VI.

16. An additional return showing the total assessment and collection at Aden and Perim, as required by the Government of India, is appended.

Return VII.

17. The administration of the Act during the year under report was on the whole satisfactory. The work is done with all reasonable care and is carefully supervised. As explained in the previous years' report the assessments are made in Aden on the best information obtainable and after careful enquiry.

General Remarks.

18. Mr. Byramji Sorabji, the Treasurer and Head Accountant, has done good work throughout the year and has continued to earn the favourable opinion recorded of him in last year's report.

I have the honour to be,
Sir,
Your most obedient Servant,
C. A. CUNINGHAM,
Political Resident and Commissioner of
Income Tax at Aden.

B 511—17

RETURN No. III.

(RULE 19.)

Statement showing the Collections of the Tax under Act II of 1883 in the year 1896-97.

Class.	Amount of Income.	Salaries, Pensions, Annuities and Gratuities paid by Government.		Salaries, Pensions, Annuities and Gratuities paid by Local Authorities.		Salaries, &c., paid by Companies, Public Bodies, Associations and Private Employers.				Profits of Companies.		Interest on Securities.	Other Sources of Income.		Total Collections of Tax.		Penalties by Collector.	Fines by Magistrate.	Total of Columns 17, 18 and 19.	Refunds.	Net Collections.	Remarks.
						Tax levied under.																
						Section 9 (1).		Section 9 (2).														
		Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
	Rs. Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I	500—750 ...	...	...	46	428	45	440	65	628	...	...	...	230	2,300	386	3,796	61	...	3,857	...	3,857	
II	750—1,000 ...	...	...	14	255	24	386	18	320	...	...	...	60	900	116	1,861	22	...	1,883	...	1,883	
III	1,000—1,250 ...	...	...	1	25	14	300	11	264	...	...	...	42	840	68	1,429	20	...	1,449	...	1,449	
IV	1,250—1,500 ...	...	...	...	...	9	181	2	68	...	...	...	35	980	46	1,229	12	...	1,241	...	1,241	
V	1,500—1,750 ...	...	...	1	35	7	220	5	163	...	...	...	13	455	26	873	...	...	873	...	873	
VI	1,750—2,000 ...	...	...	3	121	3	70	10	416	...	...	...	7	294	23	901	...	...	901	...	901	
	Total I to VI ...	...	...	65	864	102	1,597	111	1,859	...	...	...	387	5,769	665	10,089	115	...	10,204	...	10,204	
	Rs. Rs.																					
VII	2,000—2,500 ...	...	...	3	181	13	529	3	171	...	...	...	14	729	33	1,610	18	...	1,628	...	1,628	
VIII	2,500—5,000 ...	...	...	9	895	32	2,047	35	3,530	...	...	...	23	1,936	99	8,408	...	...	8,408	...	8,408	
IX	5,000—10 000 ...	...	...	2	346	3	368	4	650	1	143	...	16	2,461	26	3,968	...	...	3,968	...	3,968	
X	10,000—20,000 ..	...	...	1	263	1	220	2	594	...	...	...	2	521	6	1,598	...	...	1,598	...	1,598	
XI	20,000—30,000 ...	...	...	...	...	...	...	...	...	1	707	...	2	1,258	3	1,965	...	...	1,965	...	1,965	
XII	30,000—40,000 ...	...	...	...	...	...	...	...	...	...	...	...	1	781	1	781	...	...	781	...	781	
XIII	40,000—50,000 ...	...	...	...	...	...	...	...	...	...	...	...	3	3,369	3	3,369	...	...	3,369	...	3,369	
XIV	50,000—1,00,000 ...	...	...	...	...	...	...	...	...	2	3,277	...	...	...	2	3,277	...	...	3,277	...	3,277	
XV	1,00,000 and more ...	...	...	...	...	...	...	...	...	...	...	...	1	3,295	1	3,295	...	...	3,295	2,790	505	
	Total, VII to XV ...	...	...	15	1,685	49	3,164	44	4,945	4	4,127	...	62	14,350	174	28,271	18	...	28,289	2,790	25,499	
	Grand Total	...	...	80	2,549	151	4,761	155	6,804	4	4,127	...	449	20,119	839	38,360	133	...	38,493	2,790	35,703	

Aden, 14th July 1897.

J. H. SADLER,
Income Tax Collector, Aden.

RETURN No. IV.

Statement showing the Original and Final Demands and Uncollected Balances of sums due under Act II of 1886 in the year 1896-97.

Part of the Act under which the Income is assessed.	Original Demand.		Revision by Collector.		Revision by Commissioner.		Final Demand.		Penalties by Collector.		Fines by Magistrate.		Arrears of previous year.	Total of Columns 9, 11, 13 and 14.	Collections.					Balance.	Remarks.
	Number of Assessees.	Amount of Tax.	Number of Petitions of objections.	Demand after disposal.	Number of Petitions of objections.	Demand after disposal.	Number of Assessees.	Amount of Tax.	Number	Amount	Number	Amount	Amount		Tax.	Penalties.	Fines.	Arrears.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
		Rs.		Rs.		Rs.		Rs.						Rs.	Rs.				Rs.		
Chapter III A and Part I, Schedule II...	386	14,114	...	14,114	...	14,114	386	14,114	...	...	...	...	...	14,114	14,114	...	...	...	14,114	...	...
Chapter III B and Part II, Schedule II...	4	4,127	...	4,127	...	4,127	4	4,127	...	...	...	...	...	4,127	4,127	...	...	...	4,127	...	...
Chapter III C and Part III, Schedule II...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Chapter III D and Part IV, Schedule II...	527	23,643	*64	18,016	...	18,016	449	18,016	89	133	...	...	...	18,149	17,329	133	...	...	17,462	...	Rs. 687 written off as irrecoverable.
Total ...	917	41,884	64	36,257	...	36,257	839	36,257	89	133	...	...	...	36,390	35,570	133	...	...	35,703	...	

* Including 20 assessees who produced certificates for payment of income tax in India amounting to Rs. 2,636.

Aden, 14th July 1897.

J. H. SADLER,
Income Tax Collector, Aden.

RETURN VI.

Statement of Expenditure incurred in the Assessment and Collections of Income Tax under Act II, 1886, in the year 1896-97, at Aden.

Head.	Amount.	Remarks.
1	2	3
	Rs. a. p.	
Establishment	732 0 0	
Travelling allowance	.....	
Contingencies	25 0 0	
2 per cent. commission for collection of Income Tax	136 1 0	
Total Rs. ...	893 1 0	

RETURN VII.

Statement showing the total Assessment and Collection on account of Income Tax for the District of Aden and Perim for the year 1896-97.

District.	Taluka.	Final demand.		Collections.		Balance outstanding.	Recovery of previous year's arrears.	Remarks.
		Number of Assessees.	Amount of Tax.	Tax.	Penalties.			
Aden ...	...	759	33,410	32,723	133	...	...	Rs. 687 written off as irrecoverable.
Perim ...	...	80	2,847	2,847	...	...	...	
Total ...	...	839	36,257	35,570	133	...	...	

Aden, 14th July 1897.

J. H. SADLER,
Income Tax Collector, Aden.

APPENDIX A.

Statement showing the total Collections of Income Tax in Aden credited in the accounts of the Accountant General for 1896-97 and those shown in the Collector's Return No. III.

District.	As per annual certificate furnished by the Accountant General.										As per Collector's Income Tax Return No. III (Column 20).	Difference between the credit of the Accountant General, Column 10 and those of the Collector's.	Remarks.
	Deduction by Government from Salaries and Pensions.	Deduction by Government from Interest on Government Securities.	Total of Columns 2 and 3.	Recoveries from Securities of Local authorities and Companies.	Recoveries from Salaries.		Ordinary Collections.		Penalties.	Other Items.	Total of Columns 5 to 9.			
					Paid by Local authority.	Paid by companies and private employés.	Profits of Companies	Other sources of Income.						
1	2	3	4	5	6		7		8	9	10	11	12	13
Aden	4,685	209	4,894	...	2,549	11,565	4,127	20,119	133	...	38,493	38,493	...	

Aden, 14th July 1897.

J. H. SADLER,
Income Tax Collector, Aden.

Table showing details for Aden and Perim of the Original and Final Demands, Collections and Balances for the year 1896-97.

Districts.	Population.	Original Demand.		Final Demand.										Arrears of previous year.	Grand Total.	Gross Collection.	Refund.	Net Collection.	Balance outstanding, including amount written off and remitted.
				I Salaries, &c.		II Companies.		III Securities.	IV Sources of Income.		Total.		Penalties.						
		Number.	Amount.	Number.	Amount.	Number.	Amount.	Number and Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.					
			Rs.		Rs.		Rs.			Rs.		Rs.		Rs.		Rs.	Rs.	Rs.	Rs.
Aden ...	35,055	837	39,037	309	11,322	4	4,127	...	446	17,961	759	33,410	89	133	...	33,543	35,646	2,790	32,856	6,314
Perim ...	986	80	2,847	77	2,792	...	...	...	3	55	80	2,847	...	...	...	2,847	2,847	...	2,847	...
Total ...	36,041	917	41,884	386	14,114	4	4,127	...	449	18,016	839	36,257	89	133	...	36,390	38,493	2,790	35,703	6,314

J. H. SADLER,
Income Tax Collector, Aden.

Aden, 14*th July* 1897.

RETURN No. I.

Statement showing the Collections of the Tax under Act II of 1886 from Salaries, Pensions, Annuities and Gratuities paid by Government in the year 1896-97.

Class.	Income.	Paid by the Government of Bombay.								Remarks.
		Salaries.		Pensions and Annuities.		Gratuities.		Total.		
		Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	
1	2	3	4	5	6	7	8	9	10	11
			Rs.		Rs.		Rs.		Rs.	
I	Rs. 500 but less than Rs. 750	2,077	25,560	424	6,588	...	...	2,501	32,148	
II	„ 750 do. „ 1,000	716	12,656	119	2,810	...	...	835	15,466	
III	„ 1,000 do. „ 1,250	446	11,075	117	3,310	...	...	563	14,385	
IV	„ 1,250 do. „ 1,500	158	4,619	70	2,344	...	...	228	6,963	
V	„ 1,500 do. „ 1,750	164	5,579	57	2,108	...	...	221	7,687	
VI	„ 1,750 do. „ 2,000	294	11,196	51	2,064	...	...	345	13,260	
	Total I to VI	3,855	70,685	838	19,224	...	...	4,693	89,909	
VII	Rs. 2,000 but less than Rs. 2,500	315	17,842	65	4,446	...	...	380	22,288	
VIII	„ 2,500 do. „ 5,000	393	35,989	105	10,320	...	...	498	46,309	
IX	„ 5,000 do. „ 10,000	264	49,641	31	5,604	...	...	295	55,245	
X	„ 10,000 do. „ 20,000	152	50,086	16	3,869	1	260	169	54,215	
XI	„ 20,000 do. „ 30,000	47	26,496	7	3,652	...	...	54	30,148	
XII	„ 30,000 do. „ 40,000	22	14,834	3	2,812	...	...	25	17,646	
XIII	„ 40,000 do. „ 50,000	13	12,603	1	115	...	...	14	12,718	
XIV	„ 50,000 do. „ 1,00,000	4	6,000	...	...	...	...	4	6,000	
XV	„ 1,00,000 and more	1	3,477	...	...	...	...	1	3,477	
	Total VII to XV	1,211	2,16,968	228	30,818	1	260	1,440	2,48,046	
	Grand Total	5,066	2,87,653	1,066	50,042	1	260	6,133	3,37,955	

No. B. K. 5728.

Book Department.

Forwarded to Government in the Financial Department, with reference to Article 1629 of the Civil Account Code. Detailed statement accompanies.

Bombay, Accountant General's Office, 31st May 1897.

E. LAWRENCE,
Accountant General.

STATEMENTS.

Detailed Statement showing the Collections of the Tax on Salaries, Pen

TAX ON

Districts.	Number of Assessees and the Amount of Tax at 4 Pies in the Rupee.												Number of			
	I		II		III.		IV.		V.		VI.		VII.		VIII.	
	Rs. 500, but less than Rs. 750.		Rs. 750, but less than Rs. 1,000.		Rs. 1,000, but less than Rs. 1,250.		Rs. 1,250, but less than Rs. 1,500.		Rs. 1,500, but less than Rs. 1,750.		Rs. 1,750, but less than Rs. 2,000.		Rs. 2,000, but less than Rs. 2,500.		Rs. 2,500, but less than Rs. 5,000.	
	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.
Ahmedabad	104	1,328	30	561	21	543	4	121	6	223	7	312	15	885	18	1,661
Broach	48	590	12	219	6	152	1	12	2	75	6	230	2	140	9	861
Kaira	65	804	25	463	7	168	4	124	3	103	9	341	13	757	10	961
Surat	57	742	18	347	10	247	6	190	2	60	14	532	6	315	11	1,087
Thána	52	606	20	370	12	290	4	111	5	164	9	372	8	469	11	1,153
Ahmednagar	50	624	13	236	10	248	5	137	3	101	14	473	8	508	3	295
Khándesh	72	993	38	552	17	424	4	124	3	113	7	329	12	696	23	2,064
Násik	58	730	15	291	12	295	3	85	4	123	10	388	11	625	8	763
Poona	113	1,447	58	1,065	24	641	11	287	11	385	20	823	18	826	24	2,420
Sátára	62	803	15	292	11	304	4	107	2	78	7	299	12	782	10	970
Sholapur...	31	394	21	369	5	123	3	106	1	33	6	214	7	368	6	685
Belgaum...	69	852	17	320	8	214	3	110	4	137	9	330	7	384	10	1,075
Bijápur	47	558	11	194	6	135	3	95	1	28	7	264	8	479	5	414
Dhárwar...	67	832	17	310	8	191	4	119	3	93	6	238	12	696	8	695
Kánara	49	610	14	260	8	213	2	62	4	132	5	162	11	549	3	264
Kolába	40	447	10	197	6	157	1	38	2	62	8	289	8	483	5	467
Ratnágiri	72	865	20	313	12	275	2	63	3	69	12	405	9	503	4	379
Hyderabad	83	1,012	20	379	28	678	2	72	5	185	18	670	15	829	9	903
Karáchi	139	1,623	53	754	32	721	13	327	11	291	17	587	15	771	37	2,244
Shikárpur	82	1,001	26	490	15	365	3	86	7	218	14	554	15	900	10	951
Aden	24	297	27	247	6	91	3	65	3	86	3	152	2	149	5	478
Baroda	6	110	1	5	3	98	1	3	1	43	1	16	3	155	1	32
Cutch	2	34	...	...	...	...	...	...	...	...	1	40	...	...	1	7
Káthiáwár	9	116	5	94	4	109	1	15	1	34	2	89	4	241	3	311
Customs...	162	1,952	53	993	60	1,499	12	348	27	939	33	1,280	34	1,917	44	4,014
Mint	10	128	6	130	3	56	1	26	1	42	1	29	1	69	7	679
Presidency Audit Department, including Presidency Bank ..	436	5,233	158	2,052	104	2,641	54	1,704	45	1,751	44	1,723	53	3,051	88	8,113
Forest, Northern Circle.	16	209	3	54	2	60	1	3	1	15	1	8	2	138	8	321
Do. Central Circle...	23	280	3	68	3	74	1	14	1	7	1	12	2	129	3	335
Do. Southern Circle.	22	254	4	82	2	46	1	29	1	6	1	22	1	18	6	615
Do. Sind Circle ...	7	86	3	49	1	17	1	36	1	3	1	13	1	10	3	272
Total ...	2,077	25,560	716	12,656	446	11,075	158	4,619	164	5,579	294	11,196	315	17,842	393	35,989

TAX ON

Districts.	Number of Assessees and Amount of Tax at 4 Pies in the Rupee—*continued.*						Number of Assessees and Amount of Tax at 5 Pies									
	IV.		V.		VI.		VII.		VIII.		IX.		X.		XI.	
	Rs. 1,250 but less than Rs. 1,500.		Rs. 1,500, but less than Rs. 1,750.		Rs. 1,750, but less than Rs. 2,000.		Rs. 2,000, but less than Rs. 2,500.		Rs. 2,500, but less than Rs. 5,000.		Rs. 5,000, but less than Rs. 10,000.		Rs. 10,000, but less than Rs. 20,000.		Rs. 20,000, but less than Rs. 30,000.	
	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No	Rs.	No.	Rs.
Ahmedabad	4	126	4	132	2	67	4	270	7	696	2	262	1	63	1	373
Broach	1	140	...	...	1	3	1	114	1	373	...	...	1	320	...	...
Kaira	1	40	1	53	1	33	1	60	...	...	1	135	...	...	...	...
Surat	10	332	8	290	4	202	4	232	12	1,133	3	559	1	356	..	...
Thána	1	6	1	37	1	4	4	240	7	484	...	...	...	...	...	...
Ahmednagar	1	71	1	8	1	37	3	389	1	162	1	13	...	...	...	...
Khandesh	1	34	3	82	...	...	2	143	1	101	...	...	...	...	...	...
Násik	1	5	1	29	2	75	1	7	1	7	1	24	1	21	...	...
Poona	15	553	9	391	12	577	13	1,057	18	1,942	3	978	...	...	1	661
Sátára	2	73	2	93	2	106	1	60	5	527	1	35	1	36	1	716
Sholápur	1	30	1	7	1	7	1	5	2	172	1	155	1	101	1	123
Belgaum...	7	222	2	69	1	45	3	227	2	179	1	16	...	...	...	...
Bijapur	1	28	2	65	1	3	...	...	1	123	...	...	...	...	...	...
Dhárwár...	...	...	1	45	1	34	1	69	1	72	...	...	...	...	...	...
Kánara	1	27	...	...	..	...	1	57	1	108	..	...	...	...	...	...
Kolába	1	7	2	66	...	...	1	113	1	15	1	113	1	24	...	...
Ratnagiri	1	46	3	188	1	128	1	158	1	22	1	94	1	18	...	...
Hyderabad	4	115	1	31	2	75	4	140	6	550	4	1,121	2	1,039	2	1,312
Karáchi	2	71	2	62	2	76	1	64	7	715	1	39	1	26	...	...
Shikárpur	1	1	1	44	3	140	4	258	3	313	1	450	2	706	...	...
Aden	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Baroda	1	29	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Cutch	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Káthiáwár	...	...	...	...	1	43	...	...	...	...	...	...	...	...	...	...
Customs...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Presidency Audit Department, including Presidency Bank ...	13	388	12	416	12	479	14	783	27	2,626	9	1,610	3	1,159	1	467
Forest, Northern Circle.	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...
Do. Central Circle...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Do. Southern Circle.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Do. Sind Circle ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total ...	70	2,344	57	2,108	51	2,054	65	4,446	105	10,320	31	5,604	16	3,869	7	3,652

sions, and Gratuities paid by Government during the year 1896-97.

SALARIES.														TAX ON PENSIONS.							
ASSESSEES AND AMOUNT OF TAX AT 5 PIES IN THE RUPEE.														NUMBER OF ASSESSEES AND AMOUNT OF TAX AT 4 PIES IN THE RUPEE.							
IX.		X.		XI.		XII.		XIII.		XIV.		XV.		Total Tax on Salaries.		I.		II.		III.	
Rs. 5,000, but less than Rs. 10,000.		Rs. 10,000, but less than Rs. 20,000.		Rs. 20,000, but less than Rs. 30,000.		Rs. 30,000, but less than Rs. 40,000.		Rs. 40,000, but less than Rs. 50,000.		Rs. 50,000, but less than Rs. 1,00,000.		Rs. 1,00,000 and upwards.				Rs. 500, but less than Rs. 750.		Rs. 750, but less than Rs. 1,000.		Rs. 1,000, but less than Rs. 1,250.	
No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.
19	3,263	5	2,193	2	1,057	1	956	1	186	...	...	...	...	233	13,289	12	178	5	107	6	180
3	483	1	417	1	330	...	...	...	...	...	...	...	...	91	3,509	9	184	1	83	3	102
5	942	1	530	1	653	...	...	...	...	...	...	...	...	143	5,846	11	299	2	100	2	123
8	1,545	2	740	1	204	1	127	...	...	...	...	...	...	136	6,136	35	658	9	170	10	268
5	996	1	479	2	1,250	...	...	...	...	...	...	...	...	129	6,260	12	126	8	146	7	165
7	1,245	4	1,190	2	1,140	1	199	...	...	...	...	...	...	120	6,396	7	396	1	102	3	122
8	1,474	2	389	1	807	1	78	...	...	...	...	...	...	188	8,043	42	384	1	23	8	202
6	1,142	3	913	2	1,177	1	138	...	...	...	...	...	...	133	6,670	8	712	3	74	1	69
23	4,263	20	5,701	3	1,685	2	1,359	1	979	...	...	...	...	328	21,881	38	684	13	323	10	312
6	1,389	3	916	2	1,397	...	...	...	...	...	...	...	...	134	7,337	78	484	9	186	5	147
5	845	3	1,002	...	...	...	...	...	...	...	...	...	...	88	4,119	4	48	1	51	1	16
8	1,635	7	2,138	2	1,226	1	976	1	309	...	...	...	...	146	9,706	12	148	9	200	1	45
3	602	2	682	1	223	...	...	..	...	...	...	...	...	94	3,674	6	198	1	13	1	20
9	1,694	2	686	1	1,042	1	125	...	...	...	...	...	...	138	6,721	8	170	1	19	2	60
5	870	1	135	1	437	1	752	...	...	...	...	...	...	104	4,446	6	106	...	...	3	75
4	768	2	685	1	108	...	...	...	...	...	...	...	...	87	3,701	9	119	3	53	1	41
8	1,565	3	1,150	1	671	...	...	...	...	...	...	...	...	146	6,258	12	285	4	228	2	88
7	1,328	4	1,763	1	222	...	...	...	...	...	...	...	...	192	8,041	21	217	11	205	11	268
11	2,120	9	3,050	2	1,551	1	1,086	2	2,508	...	...	...	...	342	17,633	10	141	8	180	5	142
5	908	6	1,842	1	626	...	...	...	...	...	...	...	...	184	7,941	15	201	2	35	7	171
7	1,412	3	971	1	695	...	...	...	...	...	...	...	...	84	4,643	2	29	1	13	...	...
1	249	1	209	...	...	1	842	...	...	...	...	...	...	20	1,762	...	...	1	7	1	21
...	...	1	469	1	50	...	...	..	...	...	...	...	...	6	600	...	...	...	...	...	...
3	761	4	1,274	1	520	1	409	...	...	...	...	...	...	38	3,973	...	...	...	...	...	...
14	2,612	5	1,496	1	797	2	1,191	1	362	...	...	...	...	448	19,400	1	12	1	16	...	...
3	391	1	28	1	625	...	...	...	...	...	...	...	...	35	2,203	...	...	...	...	...	...
63	11,604	48	16,754	12	7,400	7	6,596	7	8,259	4	6,000	1	3,477	1,124	87,258	66	809	24	476	27	673
4	636	2	751	...	...	...	...	...	...	...	...	...	...	40	2,695	...	...	...	...	...	...
7	1,491	1	344	1	464	...	...	...	...	...	...	...	...	46	3,218	...	...	...	...	...	...
5	996	4	1,032	1	139	...	...	...	...	...	...	...	...	48	3,239	...	...	...	...	...	...
2	412	1	157	...	...	...	...	...	...	...	...	...	...	21	1,055	...	...	...	...	...	...
264	49,641	152	50,086	47	26,496	22	14,834	13	12,603	4	6,000	1	3,477	5,066	2,87,653	424	6,588	119	2,810	117	3,310

PENSIONS—*continued.*						TAX ON GRATUITIES.				REMARKS.
IN THE RUPEE.						NUMBER OF ASSESSEES AND AMOUNT OF TAX AT 5 PIES IN THE RUPEE.				
XII.		XIII.		Total Tax on Pensions.		X.		TOTAL TAX ON SALARIES, PENSIONS AND GRATUITIES.		
Rs. 30,000, but less than Rs. 40,000.		Rs. 40,000 but less than Rs. 50,000.				Rs. 10,000, but less than Rs. 20,000.				
No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	
...	...	...	...	48	2,454	...	.....	281	15,743	
...	...	...	...	18	1,319	...	.....	109	4,828	
...	...	...	...	20	843	...	.....	163	6,689	
1	911	...	...	97	5,111	...	.....	233	11,247	
...	...	...	...	41	1,208	...	.....	170	7,468	
...	...	...	...	19	1,300	...	.....	139	7,696	
...	...	...	...	58	969	...	.....	246	9,012	
...	...	...	...	20	1,023	...	.....	153	7,693	
...	...	...	...	132	7,478	...	.....	460	29,359	
...	...	...	...	107	2,463	...	.....	241	9,800	
...	...	...	...	15	715	...	.....	103	4,834	
...	...	...	...	38	1,751	...	.....	184	10,857	
...	...	...	...	13	450	...	.....	107	4,124	
...	...	...	...	15	469	...	.....	153	7,190	
...	...	...	...	12	373	...	.....	116	4,819	
...	...	...	...	20	551	...	.....	107	4,252	
...	...	...	...	27	1,255	...	.....	173	7,513	
1	937	...	...	69	6,010	...	.....	261	14,051	
...	...	...	...	39	1,516	...	.....	381	19,149	
...	...	...	...	39	2,319	...	.....	223	10,260	
...	...	..	...	3	42	...	.....	87	4,685	
...	...	...	...	3	57	...	.....	23	1,819	
...	...	...	...	...	...	...	.....	6	609	
...	...	...	...	1	43	...	.....	39	4,016	
...	...	...	...	2	28	...	.....	450	19,428	
...	...	...	...	...	...	...	.....	35	2,203	
1	964	1	115	210	10,895	1	260	1,335	98,413	
...	...	...	...	...	...	...	.....	40	2,695	
...	...	...	...	...	...	...	.....	46	3,218	
...	...	...	...	...	...	...	.....	48	3,239	
...	...	...	...	...	...	...	.....	21	1,055	
3	2,812	1	115	1,066	50,042	1	260	6,133	3,37,955	

LIBRARY OF THE ROYAL BOMBAY BRANCH OF THE ASIATIC

E. LAWRENCE,
Accountant General.

RETURN No. II.

Statement showing the Collections of the Tax under Act II of 1886 from Interest on Securities in the year 1896-97.

Class.	Rate of Tax.	Securities of the Government of India.		Bonds or Debentures charged by Parliament on the Revenues of India.		Securities of Local Authority or Company.		Total.		Remarks.
		Amount of Securities.	Amount of Tax.	Amount of Securities.	Amount of Tax.	Amount of Securities.	Amount of Tax.	Amount of Securities.	Amount of Tax.	
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I to VI... ...	At 4 pies in the rupee..	7,58,200	603	...	...	1,40,000	189	8,98,200	792	
VII to XV ...	At 5 pies in the rupee .	14,25,30,500	1,35,362	...	...	5,42,14,700	64,154	19,67,45,200	1,99,516	
	Total ...	14,32,88,700	1,35,965	...	...	5,43,54,700	64,343	19,76,43,400	2,00,308	

No. B. K. 5727.——

Book Department.

Forwarded to Government in the Financial Department, with reference to Article 1629 of the Civil Account Code. Detailed statement accompanies.

Bombay, Accountant General's Office, 29th May 1897.

E. LAWRENCE,
Accountant General.

Detailed Statement showing the Collections of the Tax under Act II of 1886 from Interest on Securities in the year 1896-97.

Districts.	SECURITIES OF THE GOVERNMENT OF INDIA.				SECURITIES OF LOCAL AUTHORITY OR COMPANY.				TOTAL.	
	AT 4 PIES IN THE RUPEE.		AT 5 PIES IN THE RUPEE.		AT 4 PIES IN THE RUPEE.		AT 5 PIES IN THE RUPEE.			
	I to VI.		VII to XV.		I to VI.		VII to XV.			
	Amount of Securities.	Amount of Tax.	Amount of Securities.	Amount of Tax.	Amount of Securities.	Amount of Tax.	Amount of Securities.	Amount of Tax.	Amount of Securities.	Amount of Tax.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad... ...	86,000	93	9,37,500	1,058	14,000	12	2,86,000	482	13,23,500	1,645
Broach	21,500	25	5,83,500	601	.....	...	.....	.....	6,05,000	626
Kaira	.....	...	5,500	10	.....	...	.....	.....	5,500	10
Surat	51,500	42	9,13,500	1,341	44,000	77	69,000	112	10,78,000	1,572
Thána	.....	...	6,000	10	.....	...	.....	.....	6,000	10
Ahmednagar ...	.....	...	1,02,000	118	.....	...	.....	.....	1,02,000	118
Khándesh	.....	...	29,000	48	.....	...	.....	.....	29,000	48
Násik	.....	...	15,000	23	.....	...	.....	.....	15,000	23
Poona	33,500	24	17,76,500	2,158	6,000	7	89,000	92	19,05,000	2,281
Sátára	30,000	26	16,000	16	1,500	2	1,59,500	259	2,07,000	303
Sholápur	.....	...	41,500	52	22,000	36	.....	.....	63,500	88
Belgaum	2,500	3	80,000	108	.....	...	.....	.....	82,500	111
Bijápur	.....	.....	23,000	50	.....	...	.....	.....	23,000	50
Dhárwár	.....	.....	4,39,000	415	.....	...	.....	.....	4,39,000	415
Kánara	.....	.....	14,500	19	.....	...	.....	.....	14,500	19
Kolába	.....	.....	1,500	2	.....	...	4,000	5	5,500	7
Ratnágiri	4,000	4	46,500	58	.....	...	31,500	77	82,000	139
Hyderabad ..	.....	.....	90,500	98	.....	...	.....	.....	90,500	98
Karáchi	.....	.....	15,87,000	1,166	.....	...	65,80,000	3,449	81,67,000	4,615
Shikárpur	.....	.....	18,500	24	.....	...	1,03,000	112	1,21,500	136
Aden	.....	.....	1,60,000	209	.....	...	.....	.....	1,60,000	209
Baroda	2,500	2	1,43,68,500	13,614	.....	...	.....	.....	1,43,71,000	13,616
Cutch	.....	.....	6,72,000	335	.....	...	.....	.....	6,72,000	335
Káthiáwár	.....	.....	2,79,500	404	.....	...	.....	.....	2,79,500	404
Bank of Bombay ...	5,26,700	384	12,03,24,000	1,13,425	52,500	55	4,68,92,700	59,566	16,77,95,900	1,73,430
Total ...	7,58,200	603	14,25,30,500	1,35,362	1,40,000	189	5,42,14,700	64,154	19,76,43,400	2,00,308

E. LAWRENCE,
Accountant General.

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